

**Bylaws**  
**Chartered Professional Accountants of Manitoba**  
(Updated by CPA Manitoba Board – June 28, 2023)

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**100 GENERAL**

**101 Definitions**

Words contained in these bylaws have the meaning ascribed to them in the Act, unless otherwise defined below, and any other word or phrase in the CPA Manitoba Code of Professional Conduct, or the bylaws, regulations or policies of CPA Manitoba shall have the meaning or scope given it by resolution of the Board:

“Act” means *The Chartered Professional Accountants Act, Chapter C71, C.C.S.M.* as amended and in force from time to time;

“Appeal Committee” and “Appeal Panel” mean the appeal committee and an appeal panel established in accordance with Part 8 of the Act and Bylaws 1001 to 1005;

“applicant” means a person or entity making an application for membership or registration with CPA Manitoba;

“annual general meeting” means the annual general meeting of members;

“the Association” means the former body known as The Certified General Accountants Association of Manitoba;

“Board” means the board of directors of CPA Manitoba;

“bylaws” means these bylaws made by the Board under the Act, as amended and in force from time to time;

“candidate” has the meaning ascribed to it in the Act, which for ease of reference is an individual who is enrolled in the professional certification program approved by the Board and named in the register of candidates, and who has paid the prescribed fees;

“Common Final Examination” means the qualifying examination prepared by the Board of Examiners on behalf of the provincial CPA bodies;

“CPA Canada Handbook” means any or all, as applicable, of the “CPA Canada Handbook – Accounting and Assurance”, “CPA Canada Handbook – Accounting”, “CPA Canada Handbook – Assurance”, and “CPA Canada Public Sector Accounting Handbook”;

“CPA Manitoba Code of Professional Conduct” or “the Code” means the code of ethics required by s. 15(1)(b) of the Act and as adopted by the Board, and for the period between royal assent and proclamation of the Act, includes the equivalent documents of the Association, the Institute and the Society, as applicable;

“cross-referenced” means, in relation to a practice of public accounting and one or more other businesses or practices,

- (a) reference in the advertising, promotional or other material of any of them to any of the others, or
- (b) use by any of them of any name, word, design or other feature or characteristic of presentation or communication,

which, in the view of a reasonable observer, would imply that the practice of public accounting, or any of its owners has ownership interest or management influence in any of the other businesses or practices or has any other ongoing economic association or relationship with any of the other businesses or practices;

“Chief Executive Officer” means the President & Chief Executive Officer of CPA Manitoba;

“Complaints Investigation Committee” means the complaints investigation committee established in accordance with Part 7 of the Act and Bylaw 901;

“Discipline Committee” and “Discipline Panel” mean the discipline committee and a discipline panel established in accordance with Part 7 of the Act and Bylaw 930;

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“elected officers” means the officers elected by the Board pursuant to Bylaws 202 or 203;

“firm” means a sole proprietorship, partnership, limited liability partnership or professional corporation that has registered its name with CPA Manitoba for the purpose of obtaining a permit to provide public accounting services, other regulated services, or both (see also “public practice firm” and “other regulated services firm”);

“fiscal year” means the fiscal year of CPA Manitoba ending on the thirty-first (31<sup>st</sup>) day of March in each year;

“general meeting” means any annual general or special general meeting of the members;

“honorary member” means a member who has been elected to honorary membership in accordance with Bylaw 306;

“the Institute” means the former body known as The Institute of Chartered Accountants of Manitoba;

“investigated party” has the same meaning as ascribed to it in Part 7 of the Act (Professional Conduct), which for ease of reference, is

- (a) a member, candidate, student, professional corporation or firm; or
  - (b) a former member, candidate, student professional corporation or firm
- that is the subject of a complaint under Part 7 of the Act;

“limited liability partnership” has the meaning ascribed to it in the Act, which for ease of reference is a “Manitoba limited liability partnership” or an “extra-provincial limited liability partnership” as those terms are defined in *The Partnership Act*;

“mail” and “cause to be mailed” refer to the means of delivering documents through postal services, or by facsimile or electronic mail where the member has provided information to permit delivery of documents through that means of delivery;

“management consulting” includes investigating and identifying management and business issues related to the policy, organizational, operational, financial, administrative or technical aspects of organizations and recommending appropriate solutions;

“member” means, unless the context otherwise requires, an individual named in the register of members pursuant to Bylaw 302 who has paid the prescribed fees;

“member in good standing” means a member who is not in arrears in respect of any amount payable by that member to CPA Manitoba for a period in excess of that which is permitted by the bylaws and who is not under suspension from membership in CPA Manitoba for any cause whatsoever, but does not include an honorary member;

“membership candidate” is an applicant who is a member of a recognized society pursuant to Bylaw 303;

“multi-disciplinary firm” means a business organization, whatever legal form or forms it may take, which includes a public accounting firm together with a related business or practice which provides any service other than those services included in the practise of public accounting;

“organization” includes corporation, company, society, association, firm or similar body;

“other regulated services firm” means a business organization, whatever legal form or forms it may take, that includes a member as an owner and that provides any other regulated service, either alone or as part of a multi-disciplinary firm;

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“other regulated service” means a professional service, other than one that is included in the practise of public accounting, that is provided or conducted by a member or firm, which has been designated by bylaw as an other regulated service and is governed by bylaws that have been established by CPA Manitoba for the purpose of regulating such service (See Bylaw 801);

“partnership” includes a limited liability partnership;

“permit” means a document issued by CPA Manitoba certifying that the firm named in the document is authorized to provide public accounting services or other regulated services in Manitoba for the period specified in the document;

“practise of public accounting”, “public accounting” and “public accounting practice” are used in reference to the term “public accounting service” as defined in the Act with clause (a) modified as below to recognize that members are required to comply with the standards of the *CPA Canada Handbook*;

“public accounting service” means a professional engagement in which a member provides an accounting service to another person, where the result of the engagement is

- (a) a report, opinion, declaration or attestation in any form that provides an assurance as to the correctness, fairness, completeness or reasonableness of a financial statement or other historical financial information, as a result of an audit or review as described in the *CPA Canada Handbook - Assurance*,
  - (i) of a complete set of financial statements,
  - (ii) of any single financial statement or part of a financial statement,
  - (iii) of specific elements of financial statements, including accounts or items of a financial statement,
  - (iv) of a summary financial statement,
  - (v) of a statement attached to a financial statement, or
  - (vi) on compliance with agreements,
- (b) a form of communication issued or prepared in respect of an assurance engagement performed in conjunction with an audit or review described in clause (a); or
- (c) a compilation, including a compilation of financial forecasts or projections, prepared while performing an external engagement service, but only if a notice to reader communication is required under the compilation engagement provisions of the *CPA Canada Handbook*.

“Practice Inspection Committee” means the Practice Inspection Committee appointed pursuant to Bylaw 851;

“profession” means the profession of Chartered Professional Accountants in Manitoba, Canada and Bermuda and “professional” refers to that profession;

“professional colleague” means a member of CPA Manitoba or a member of a provincial CPA body;

“professional corporation” has the meaning ascribed to it in the Act, which for ease of reference is a corporation holding a valid permit under Part 5 of the Act (Professional Corporations);

“professional services” has the meaning ascribed to it in the Act, which for ease of reference is any one or more of the following:

- (a) public accounting services;
- (b) any of the following other services:
  - (i) an accounting service that involves summarization, analysis, advice, counsel or interpretation,
  - (ii) a forensic accounting, financial investigation or financial litigation support service,
  - (iii) advice, counsel or interpretation with respect to taxation matters,
  - (iv) preparing a tax return or other statutory information filing,

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- (v) management consulting, including investigating and identifying management and business problems related to the policy, technical, organizational, operational, financial, systems, procedures or administrative aspects of an organization, and recommending appropriate solutions,
- (vi) services related to insolvency, including receivership, trusteeship in bankruptcy, and liquidation or administration of bankrupt or insolvent companies or estates,
- (vii) business brokerage, including negotiating or advising on the sale, financing, merger or acquisition of business organizations,
- (viii) personal financial planning, investment counselling or insurance counselling,
- (ix) valuation,
- (x) any other similar service that the Board may by by-law determine to be a professional service;

“provincial CPA body” means a body that governs the Chartered Professional Accountant profession in Canada or Bermuda, or, where such a body does not exist in a province or territory, an Institute of Chartered Accountants, Society of Management Accountants, or Certified General Accountants Association in such a province or territory of Canada other than Manitoba;

“public accountant” means a person who either alone, in partnership, or as a voting shareholder in a professional corporation engages in the practise of public accounting;

“public accounting firm” means a business organization, whatever legal form or forms it may take, that includes a member as an owner and that carries on the practise of public accounting, either alone or as part of a multi-disciplinary firm;

“public representative”, where used to refer to members of the Board or committees, has the same meaning as ascribed to it by the Act, which for ease of reference is a person who

- (a) is not a member or former member of CPA Manitoba, a candidate, a student, or a parent, spouse, common-law partner, sibling or child of a member, former member, candidate or student;
- (b) is not employed by CPA Manitoba, a member of CPA Manitoba, a professional corporation, a firm or a sole proprietorship;
- (c) is not an officer of a professional corporation or a partner of a firm; and
- (d) does not have a pecuniary interest in a professional corporation, firm or sole proprietorship.

“recognized society” means a professional accounting body with similar objects and powers as CPA Manitoba that has been designated as such by the Board pursuant to Bylaw 303;

“Registrar” means the Registrar of CPA Manitoba or a person who carries out the duties of a registrar;

“Registration Committee” means the registration committee established in accordance with s. 11 of the Act and Bylaw 212;

“regulations” means the regulations of CPA Manitoba in force from time to time;

“related business or practice” means a business or practice which is related to a practice of public accounting by reason of being cross-referenced:

- (a) with a practice of public accounting, or
- (b) with any other business or practice which is cross-referenced with a practice of public accounting;

“seal” means the seal of CPA Manitoba as approved by the Board from time to time;

“Secretary-Treasurer” means the Secretary-Treasurer of the Board appointed under s. 10 of the Act and Bylaw 202 or 203;

“the Society” means the former body known as The Society of Management Accountants of Manitoba;

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“student” has the meaning ascribed to it in the Act, which for ease of reference is an individual who is enrolled in the prerequisite education program approved by the Board and named in the register of students, and who has paid the prescribed fees;

“voting share” has the meaning ascribed to it in the Act, which for ease of reference is, in relation to a professional corporation, a share of its capital stock that entitles the holder to vote in any election of the corporation’s directors;

“voting shareholder” has the meaning ascribed to it in the Act, which for ease of reference is, in relation to a professional corporation, a person who owns a voting share of the corporation or is a voting shareholder of another corporation that owns a voting share of the corporation.

**102 Interpretation of bylaws**

- (1) In the event of any dispute as to the intent or meaning of the CPA Manitoba Code of Professional Conduct or any bylaw, regulation or policy of CPA Manitoba adopted or established by the Board, the interpretation by a majority of the Board shall be final and conclusive.
- (2) 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, firms, companies, corporations, societies and institutions and vice versa.
- (3) Headings used in the bylaws are for convenience of reference only and shall not affect the interpretation of the bylaws.
- (4) 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 bylaws.
- (5) The Board may adopt a CPA Manitoba Code of Professional Conduct with regard to the conduct of members, candidates, students or firms, provided that such CPA Manitoba Code of Professional Conduct shall not be contrary to the provisions of the Act or of the bylaws.

**103 Effect of the Chartered Professional Accountants Act**

On September 1, 2015, the Institute, the Society and the Association merged to form Chartered Professional Accountants of Manitoba, a corporation governed by the provisions of *The Chartered Professional Accountants Act, Chapter 71, C.C.S.M.*, as amended and in force from time to time, and the bylaws.

**104 Former bylaws repealed but actions commenced thereunder still valid**

The bylaws of the Institute, the Society and the Association existing immediately before the bylaws take effect are repealed, provided that repeal of such bylaws shall not, in relation to the former bodies or their members, candidates, students or firms, as the case may be, affect their previous operation, or that of any regulations made pursuant thereto, or any right, privilege, liability or obligation acquired, accrued, accruing or incurred under the repealed bylaws or under any regulations made pursuant thereto; and, subject to the Act, any investigation, proceeding or remedy relating to disciplinary matters arising previous to the coming into force of the bylaws may be instituted, continued or enforced, and any penalty or punishment may be imposed, as if the repealed bylaws had not been so repealed.

**105 Change in statutory references**

A reference in the Code or a bylaw, regulation or policy to an Act of the Parliament of Canada or a provincial legislature, the citation or name of which has changed as a result of a general revision of the Statutes or an amendment to the applicable Act, shall be deemed to be a reference to the corresponding Act or provision of an Act after the change in name or change in citation; and the Board shall cause the necessary



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change to the citation or name set out in the Code or a published bylaw, regulation or policy to be made at a convenient time of republication.

**106 Change in CPA Manitoba titles or committee names**

A reference to the title of any CPA Manitoba staff position or the name of any CPA Manitoba committee in the Code, or a bylaw, regulation or policy shall be considered to be changed immediately upon the Board's adoption of a resolution authorizing such change, and the Code or the published bylaw, regulation, or policy shall be updated at a convenient time of republication.

**107 The Seal**

The seal shall be the seal of CPA Manitoba. The Registrar shall have custody of the seal and shall use it only as the Board may direct.

**108 Agreement to abide by bylaws, regulations and the Code**

(1) (a) All members, candidates and students by their applications for membership or registration, or by their applications for readmission to membership or reregistration as a candidate or student, or by their continuance of membership or registration, shall agree and shall be deemed to have agreed with CPA Manitoba and each of its members to the terms of the Code and the bylaws, regulations and policies of CPA Manitoba and all acts or things done thereunder, including the interpretation of the Code or any bylaw, regulation or policy adopted by the Board pursuant to the bylaws.

(b) All firms by their applications for registration and any permit, or by their applications for reregistration or reinstatement or reissuance of any permit, or by their continuance of their registration and any permit shall similarly agree and be deemed to have agreed with CPA Manitoba and each of its members to the terms of the Code and the bylaws, regulations and policies of CPA Manitoba and all acts or things done thereunder, including the interpretation of the Code and any bylaw, regulation or policy adopted or established by the Board pursuant to the bylaws.

(2) Where all of the rights and privileges of a member, candidate, student or firm under the Act and the bylaws are or become suspended under the bylaws, such a member, candidate, student or firm shall not, during the period of suspension, be considered a member, candidate, student or firm, as the case may be, for any purpose, and his, her or its name shall be removed from the register accordingly for the period of suspension.

(3) Notwithstanding the provisions of paragraph (2), any such member, candidate, student or firm shall, during the period of suspension, continue to be subject to the disciplinary powers of CPA Manitoba as fully and to the same extent as if such rights and privileges had not been or become suspended for any act, omission, matter or thing which may constitute or involve a violation of the Code or the bylaws, regulations or policies adopted by the Board.

**109 Private information**

(1) CPA Manitoba shall, in accordance with s. 105 of the Act, take all reasonable measures to protect private information related to applicants, members, candidates, students and firms.

(2) The Board shall establish bylaws, regulations and/or policies with respect to the circumstances under which the Board believes s. 105(1)(b) of the Act requires the release of information that might otherwise be determined to be private information.

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- (3) All applicants, members, candidates, students and firms, by their applications for membership or registration, or by their applications for readmission or reregistration, or by their continuance of membership or registration, shall consent and be deemed to have consented to any notice, publication or release of information in accordance with the bylaws, regulations or policies adopted by the Board pursuant to paragraph (2) of this bylaw.

*The next bylaw is Bylaw 201.*

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**200 GOVERNANCE**

**201 Board of Directors**

The affairs of CPA Manitoba shall be managed and conducted by a Board of individuals elected or appointed to fill vacancies in accordance with the bylaws.

**202 Board Composition**

- (1) Subject to paragraph (2), all members, except honorary members, who are in good standing and whose residence is in the Province of Manitoba, shall be eligible for election to the Board.
- (2)
  - (a) Members who have been employed by CPA Manitoba may stand for election to the Board only after three (3) years have elapsed since the end of their employment with CPA Manitoba.
  - (b) Members and public representatives who have served on the Board for six (6) consecutive years may stand for re-election or re-appointment only after one (1) year has elapsed since the end of their last term as a member of the Board.
- (3) Subject to the provisions of Bylaw 203 related to the first Board, the Board shall consist of not fewer than nine (9) nor more than fifteen (15) persons in total, where
  - (a) not fewer than one-third (1/3) of the total persons on the Board are public representatives who have been appointed in accordance with Bylaw 204; and
  - (b) the balance of the Board are members of CPA Manitoba who have been elected in accordance with Bylaw 205, at least one of whom at all times shall be:
    - i. currently resident; and
    - ii. employed or practising or retired from employment or practice.

in Manitoba outside the boundaries of the Statistics Canada census metropolitan area of Winnipeg.

- (4)
  - (a) The Board shall meet as soon as is practicable after an election to establish an Executive Committee consisting of
    - (i) a Chair, two (2) (subject to subparagraph (e) below) Vice-Chairs, a public representative, and a member at large all elected by the Board from among the Board members;
    - (ii) a Secretary-Treasurer, which shall be a non-voting position filled by the Chief Executive Officer of CPA Manitoba; and
    - (iii) in the discretion of the Executive Committee constituted under this By-law 202(4), a Past-Chair who, notwithstanding the foregoing, may be appointed by the members of the Executive Committee at the first meeting of the Executive Committee following its establishment by the Board. For certainty, there is no requirement that the Executive Committee appoint a Past-Chair, and the position of Past-Chair shall be a non-voting position.
  - (b) Subject to the provisions of Bylaw 203 related to the first Board, the Chair shall be appointed for a one (1) year term. Notwithstanding the foregoing, and subject to the provisions of Bylaw 203 related to the first Board, commencing immediately following the 2022 Annual General Meeting of CPA Manitoba, the Chair shall be appointed for a two (2) year term.
  - (c) Subject to the provisions of Bylaw 203 related to the first Board, the First Vice-Chair and the Second Vice-Chair shall be appointed for one (1) year terms. Notwithstanding the foregoing, and subject to the provisions of Bylaw 203 related to the first Board, commencing immediately following the 2022 Annual General Meeting of CPA Manitoba, the First Vice-Chair shall be appointed for a two (2) year term.
  - (d) The Past-Chair, if such a position is established and filled in accordance with the provisions of this By-law, shall be appointed for a one (1) or two (2) year term, as determined in the sole discretion of the Executive Committee constituted by this By-law 202(4).
  - (e) Notwithstanding anything to the contrary contained herein, there shall not be a Second Vice-Chair elected to the Executive Committee commencing immediately following the 2022 annual general meeting of CPA Manitoba, and going forward.

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- (5) Subject to the provisions of Bylaw 203 related to the first Board and the provisions of paragraphs (2), (6) and (8) of this bylaw, members of the Board:
- a. elected to the Board at the Annual General Meeting shall hold office for a term of three (3) years and may stand for re-election for one (1) such term, or six (6) consecutive years in total, unless they have been elected to the position of Chair or Vice-Chair; and
  - b. appointed to the Board at the Annual General Meeting shall hold office for a term of one (1), two (2) or three (3) years, in the discretion of the Board, and may be reappointed, provided that no public representative shall be eligible to serve on the Board for more than six (6) consecutive years, unless they have been elected to the position of Chair or Vice-Chair.
- (6) While holding the offices of Chair and Vice-Chair the persons elected by the Board to those positions shall not be required to stand for re-election and such persons may serve a total term in excess of six (6) years, but no more than ten (10) years.
- (7) The Board may fill by appointment any vacancies that occur in the elected membership of the Board between two annual general meetings, provided however, that the term of office for any person so appointed shall expire at the next annual general meeting.
- (8) Subject to the provisions of paragraph (6) of this Bylaw, an elected member of the Board who immediately before the Annual General Meeting in 2021 is in their:
- (a) first term may be elected for two consecutive three (3) year terms but may not stand for re-election at the Annual General Meeting in 2026; and
  - (b) second term may be elected for a three (3) year term but may not stand for re-election at the Annual General Meeting in 2023.

**203 First Board**

- (1) (a) The members of the first Board of CPA Manitoba shall be appointed by the Transitional Board established by s. 110 of the Act, shall take office upon the date of proclamation of the Act and shall include
- (i) fifteen (15) members, the majority of whom have been appointed from among the members of the former Council of the Institute, Board of the Society and Board of the Association, as follows:
    - (a) six (6) members from the Institute,
    - (b) five (5) members from the Association, and
    - (c) four (4) members from the Society; and
  - (ii) five (5) members appointed as public representatives.
- (b) The appointed members of the first Board as established under paragraph (a)(i) shall hold office until the first election takes place in conjunction with the annual general meeting to take place after the end of the first fiscal year following the first anniversary of the date of proclamation of the Act. At that time, one-half of those appointed members of the first Board, representing as closely as possible the same proportion of members of the Institute, the Society and the Association described in paragraph (a)(i), shall be retired, but shall be eligible to run for re-election.
- (c) The first election shall be held to replace the number of members of the Board that is equal to the retiring appointed first Board members less one person.
- (d) For each of the next two fiscal years, elections shall be held such that the number of members of the Board will be reduced by two persons in each of the elections.

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- (2) The first Executive Committee which shall include at least one person from among the appointed first Board members from the Institute, one person from among the appointed first Board members from the Society, and one person from among the appointed first Board members from the Association, shall be comprised of:
  - (a) four (4) members of the first Board who are members of CPA Manitoba as appointed by the first Board to the positions of Chair, First Vice-Chair, Second Vice-Chair and member-at-large;
  - (b) one (1) public representative from the first Board to be appointed by the first Board; and
  - (c) a Secretary-Treasurer, which shall be a non-voting position filled by the Chief Executive Officer of CPA Manitoba.
  
- (3) The Chair and Vice-Chairs of the first Board shall be appointed by and from among the members of the first Board and, during the three years immediately following the date of proclamation of the Act, the positions of Chair and Vice-Chairs shall be appointed from among the first Board members so as to provide for sequential representation in the Chair position from the three legacy bodies.

**204 Appointment of public representatives on the Board**

- (1) The Board shall establish a policy and related process to nominate public representatives to serve on the Board.
  
- (2) The Board shall appoint, from among those nominees, the number of public representatives on the Board required to be appointed in that year. Subject to the provisions of Bylaw 202(5)(b), public representatives shall be appointed for a term of one (1), two (2), or three (3) years, in the discretion of the Board, or until their respective successors are appointed.
  
- (3) A public representative on the Board whose term has terminated, or is about to terminate, shall be eligible for reappointment provided that no public representative shall be eligible to serve on the Board for more than six (6) consecutive years.
  
- (4) Public representatives on the Board shall be entitled to receive notice of, attend, speak and make motions at and, except on the election of members of the Board, vote at all meetings of CPA Manitoba, including the annual general meeting and any special general meeting.

**205 Election of Board members**

- (1) Prior to each annual meeting the number of members of the Board to be elected shall be determined by the number of vacancies at that time in the membership of the Board and a call for nominations to fill the vacant positions shall be issued to the membership 90 days before the annual general meeting, such nominations to close 30 days before the annual general meeting, The call for nominations shall specify that at all times at least one elected member of the Board shall be:
  - (a) currently resident;
  - (b) employed or practising or retired from employment or practice,in Manitoba outside the boundaries of the Statistics Canada census metropolitan area of Winnipeg.
  
- (2)
  - (a) A ballot containing the names of all members standing for election to the Board shall be provided, in either paper or electronic format, or both, to all members of CPA Manitoba at least fourteen (14) days before each annual meeting.
  - (b) The ballot shall indicate the name of each person who has been nominated, along with the number of vacancies to be filled on the Board.
  - (c) Such ballot shall not be effective or considered unless returned and received by the Secretary-Treasurer by twelve o'clock noon on the second day preceding the date of the annual meeting and marked for the election of not more than the number of persons nominated for election to the Board as are to be elected at that meeting.

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- (3) (a) A scrutineer shall be appointed by the Secretary-Treasurer and shall be responsible, in accordance with a process established by the Board, to count the ballots and turn the sealed results over to the Secretary-Treasurer for safekeeping until they are presented to the Chair at the annual general meeting. If only one person:
- (i) currently resident; and
  - (ii) employed or practising or retired from employment or practice,
- in Manitoba outside the boundaries of the Statistics Canada census metropolitan area of Winnipeg are nominated for election to the Board at a time when the election of at least one such person is required under Bylaw 202(3), that person shall be elected by acclamation. If two or more of such persons are nominated for election at a time when the election of at least one such person is required under Bylaw 202(3), and if no such person receives a sufficient number of votes at the election as would in the ordinary course result in his or her election, the one of such persons who receives the highest number of votes as between them shall be deemed elected in fulfilment of that requirement.
- (b) If the scrutineer, by reason of an equality of votes cast in favour of two or more nominees, is unable to complete the total list of nominees elected to the Board, the scrutineer shall advise the Secretary-Treasurer accordingly. In that case, the Secretary-Treasurer shall arrange for the scrutineer or, if the appointed scrutineer is unavailable, an alternate scrutineer, to attend the 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 nominees elected to the Board accordingly.
- (c) The list of those nominees elected to the Board, prepared and signed by the scrutineer, will be final and conclusive as to the election of those nominees 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.
- (d) The scrutineer will secure the ballots for the custody of the Secretary-Treasurer until the completion of the annual general meeting and the Secretary-Treasurer will then destroy the ballots unless instructed otherwise by the Board.
- (4) The Chair shall declare at the annual meeting the names of those elected 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.
- (5) If the number of members validly nominated for election to the Board does not exceed the number of members to be elected, those nominated members will be declared duly elected members of the Board at the annual general meeting.
- (6) A member of the Board shall be considered to have vacated that position if that person:
- (a) resigns from the position;
  - (b) having been elected as a member in good standing of CPA Manitoba, ceases to be a member in good standing of CPA Manitoba;
  - (c) as determined by a 75% majority of those Board members present at a meeting to consider the matter, fails to comply with the Act, the bylaws or policies of CPA Manitoba, including those policies governing attendance at meetings;
  - (d) ceases to be qualified to be a member of the Board due to judicial or medical determination of mental incapacity, conviction of an indictable offence, bankruptcy or death; or
  - (e) is insolvent or has made an assignment in bankruptcy.

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**206 Board Meetings**

- (1)
  - (a) Meetings of the Board shall be held at least once in each quarter at such times and places as the Chair shall determine, including by means of such telephone, electronic or other communications facilities that will permit all persons participating in the meeting to communicate with each other.
  - (b) A meeting of the Board shall be called at the direction of the Chair or of one-third (1/3) of the members of the Board.
  - (c) Notice of any meeting of the Board shall be given to all members of the Board at least two (2) business days prior to the meeting.
- (2) The participation of a majority of the current complement of members of the Board shall constitute a quorum at any meeting of the Board, provided that a public representative is one of the participants.
- (3) Every member of the Board, excluding the Chair, participating at a meeting of the Board shall have one vote. The Chair shall have a casting vote as necessary to break a tie.
- (4) Subject to those matters that have been identified as “Fundamental Changes” in paragraph (5), every question arising at any meeting of the Board shall be decided by a majority of votes cast.
- (5)
  - (a) Every question that arises at a Board meeting in relation to “Fundamental Changes”, as established by paragraph (b) shall require the support of at least 75% of the votes cast.
  - (b) “Fundamental Changes”, are
    - (i) the key decisions set out in paragraph 10.1.5 of the merger agreement, dated January 31, 2014, between the Institute, the Society and the Association, and as quoted below
      - “a. Undertaking any measure, such as additional requirements, which could impede the access of a Legacy Designation holder to any part of the profession where the Legacy Designation holder had access to the part of the profession involved prior to the unification. Where changes are made in professional standards in response to environmental or legislative change, it shall be acceptable for CPA Manitoba and/or CA Manitoba, CMA Manitoba and CGA Manitoba to create an economically viable and responsive access route and program for those Legacy Members impacted. Economic viability here shall be assessed from the perspective of both the Legacy body and the Legacy Member involved;
      - b. Undertaking any change to the CPA certification program which would substantively change:
        - The inclusion of management accounting and financial reporting as foundational components of the certification program;
        - The rigor of the program potentially impacting the maintenance of existing MRAs [Mutual Recognition Agreements];
        - The practical experience requirements; or
        - Access to the profession;
    - c. Promoting any accounting designation other than the Canadian CPA;
    - d. Any decision which results in materially less rigor in any existing rule of professional conduct [CPA Manitoba Code of Professional Conduct]; and
    - e. Any decision that reduces CPA Canada's commitment to support standard setting or reduces the current level of support for setting accounting and assurance standards.

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- f. Any decision that may result in CPA Manitoba withdrawing from using or adhering to nationally developed certification and regulatory standards and programs.”;
- (ii) a decision by the Board to terminate the employment of the Chief Executive Officer;
- (iii) a decision related to a proposed merger, amalgamation or integration of the assets of CPA Manitoba with another body;
- (iv) a decision to remove a member of Board as set out in Bylaw 205(6);
- (v) the election of Fellows of CPA Manitoba, as set out in Bylaw 305;
- (vi) the admission of honorary members as set out in Bylaw 306; and
- (vii) any other matter that the Board may determine to be a Fundamental Change.

**207 Remuneration/reimbursement of Board members**

- (1) Any remuneration to be paid to the Chair, any Vice-Chair of the Board or to public representatives serving on the Board shall be made in accordance with any relevant policy that has been established by the Board.
- (2) Members of the Board shall be paid their reasonable out of pocket expenses of attending meetings of the Board and committees of CPA Manitoba and of conducting the affairs of CPA Manitoba, and the Board may authorize the payment of such expenses in accordance with any policy established by the Board.

**208 Board members – code of conduct**

- (1) The Board shall establish a Board code of conduct which establishes the responsibilities, duties and obligations of members of the Board.
- (2) The Board code of conduct shall:
  - (a) require disclosure to the Board of any matter which may create a conflict of interest between the interests of a member of the Board and the member’s duty to the Board;
  - (b) require every member of the Board with such a conflict of interest to
    - (i) resolve the conflict;
    - (ii) refrain from participation in the discussion and to abstain from voting in relation to any matter in which such a conflict of interest exists; or
    - (iii) resign; and
  - (c) address any other matters related to the conduct of members of the Board as the Board may see fit.

**209 Indemnification for Board members and others**

Every director, officer, employee and member of a committee of CPA Manitoba, their respective heirs, executors and administrators, estate and effects, respectively, shall at all times be indemnified and saved harmless out of the funds of CPA Manitoba 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 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 default.



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**210 Appointment of Chief Executive Officer**

The Board shall provide for the appointment and compensation of a chief executive officer whose title shall be “President & Chief Executive Officer”.

**211 Duties of Officers**

- (1) Each officer of the Board shall have and perform the powers, functions and duties that may be specified in the Act and such further powers, functions and duties as the Board may entrust to or confer upon that officer.
- (2) The Chair shall preside at general meetings of CPA Manitoba and the Board, oversee the affairs of CPA Manitoba, perform all duties incidental to that office and have all powers necessary to effectively carry out those duties.
- (3) The First Vice-Chair shall assist the Chair in the performance of the Chair’s duties and, in the absence of the Chair, act for the Chair.
- (4) The Second Vice-Chair (if one has been elected) shall assist the Chair and the First Vice-Chair in the performance of their duties and shall act for both in their absence.
- (5) The Secretary-Treasurer shall provide advice and counsel to management regarding the financial affairs and statutory reporting and record-keeping requirements of CPA Manitoba and shall cause to be kept and prepared and issued the financial statements, books and related financial records of CPA Manitoba.
- (6) The Secretary-Treasurer shall be responsible for:
  - (a) the statutory reporting and record-keeping requirements of CPA Manitoba, including preparing, issuing and keeping all notices, agendas, minutes, registers, and the books and any other records of CPA Manitoba; and
  - (b) all other obligations assigned to the position of Secretary-Treasurer by the Act or the Board.
- (7) The Past-Chair shall act in an advisory capacity to the Chair on matters relevant to the Board and the Executive Committee. For certainty, the Past-Chair shall not be a member of the Board.

**212 Committees: appointment, composition and meetings**

- (1) The Board shall appoint from among its members such committees as are necessary to enable it to carry out its obligations and responsibilities.
- (2) The Board shall appoint members from the general membership and public representatives as required to a number of committees including:
  - (a) a Registration Committee in accordance with s. 11 of the Act;
  - (b) a Complaints Investigation Committee in accordance with ss. 49 and 50 of the Act;
  - (c) a Discipline Committee in accordance with s. 68 and 69 of the Act;
  - (d) an Appeal Committee in accordance with s 91 of the Act; and
  - (e) a Practice Inspection Committee, in accordance with Bylaw 851.
- (3) The Chair of each committee shall be designated by the Board; the Chairs of the committees set out in paragraph (2) shall not normally be a member of the Board.
- (4) A position held by a member of a committee referred to in paragraph (1) or (2) shall become vacant if:
  - (a) the member of the committee resigns the position;
  - (b) in the case of a member of CPA Manitoba, the member ceases to be a member of CPA Manitoba, or is excluded or suspended for any period from membership; or

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- (c) the Board determines that the member of the committee has failed to comply with any Board policy established for membership on the committee.
- (5) Except where otherwise specifically provided by the Act or bylaws, at any meeting of a committee constituted pursuant to paragraphs (1) and (2), a majority of the membership of the particular committee shall constitute a quorum provided that:
  - (a) where required by the Act or bylaws, any such meeting includes the participation of a public representative or public representatives as required; and
  - (b) a majority of the members of the committee participating shall be members of CPA Manitoba.
- (6) Every committee member present shall have a vote, except for the Chair, and the Chair shall have a casting vote as necessary to break a tie.
- (7) For certainty, to the extent that any provisions contained in this Bylaw 212 are inconsistent with any other provision of the bylaws relating to the Executive Committee, the provisions of this Bylaw 212 shall not apply to the Executive Committee.

**213 Procedure at meetings**

Subject to the bylaws, the procedure at all meetings in connection with the affairs of CPA Manitoba shall be governed by the rulings of the Chair.

**214 Notice provisions**

- (1) Any written notice under the bylaws shall be deemed to have been duly given, unless otherwise provided by the bylaws in specific situations, if and when:
  - (a) mailed by regular first class mail addressed to the recipient at such an address as is the last known address of the intended recipient as it appears in the records of CPA Manitoba; or
  - (b) transmitted by electronic means or telephone transmission to an electronic address or facsimile number that is the last known electronic address or facsimile number of the intended recipient as it appears in the records of CPA Manitoba, where the intended recipient has provided an electronic address or facsimile number.
- (2) The certificate of the Registrar or other person as delegated by the Registrar shall be conclusive evidence of the mailing or transmission of any such notice.
- (3) The non-receipt of any notice under the bylaws shall not invalidate such notice or any meeting, or any resolution, proceeding or action at any meeting.
- (4) Subject to the Act and the bylaws, the Board may determine in its sole discretion what the reasonable notice required under the bylaws should be in the circumstances and may declare that any notice already given is reasonable.
- (5) Any document sent by regular first class mail from CPA Manitoba to an applicant, member, candidate, student or firm shall be deemed to have been received by the intended recipient on the tenth calendar day after the day of mailing of such document unless the intended recipient establishes that he, she or it did not, acting in good faith, through absence, accident, illness or good cause beyond his, her or its control, receive the document.
- (6) Any document sent by electronic means or telephone transmission from CPA Manitoba to an applicant, member, candidate, student or firm shall be deemed to have been received by the intended recipient on the fifth business day after the day of transmission of such document unless the intended recipient establishes that he, she or it did not, acting in good faith, through absence, accident, illness or good cause beyond his, her or its control, receive the document.

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**215 Annual General Meeting**

- (1) The annual general meeting of CPA Manitoba shall be held once in every calendar year, at such place in Manitoba and on such date and at such time as the Board may determine, but not later than 90 days after the end of each fiscal year.
- (2) In accordance with s. 5(3) of the Act, except in emergency or extenuating circumstances, notice of the annual general meeting shall be given to members at least fourteen (14) days before the meeting.
- (3) The order of business at the annual general meeting shall include the election of the Board, the presentation of the annual financial statements of CPA Manitoba, the appointment of an auditor, reports from the Chair of the Board and the Chairs of such other committees as may be appropriate, the approval of such bylaws as require confirmation by the general membership in accordance with s. 17(1) of the Act and the transaction of such other business as may properly come before the meeting.

**216 Auditor removal or replacement**

The Board may appoint a replacement auditor if, between annual general meetings:

- (a) the auditor appointed at a general meeting is not capable, in the opinion of the Board, to perform the audit; or
- (b) the position of auditor becomes vacant for any reason.

**217 Special general meetings**

- (1) Subject to the notice provisions of paragraph (3) below, a special general meeting may be called by the Board at any time.
- (2) In accordance with s. 5(2) of the Act, upon receipt by the Secretary-Treasurer of a request in writing for a special general meeting, where such request is signed by at least ten percent (10%) of the members of CPA Manitoba who are entitled to vote, a special general meeting shall be called in accordance with the notice provisions of paragraph (3) below. Any such request and any notice of such special general meeting shall state the purpose for which such meeting is being called and no business shall be transacted at such a meeting other than that stated in the notice calling that meeting.
- (3) In accordance with s. 5(3) of the Act, except in emergency or extenuating circumstances, notice of a special general meeting shall be given to members at least fourteen (14) days before the meeting.

**218 Procedures at general meetings**

Any business at any general meeting shall be transacted in accordance with the following procedures:

- (1) The Chair of the Board shall preside at any general meeting of CPA Manitoba. In the absence of the Chair, the First Vice-Chair shall preside. In the absence of the Chair and First Vice-Chair, the Second Vice-Chair shall preside (if one has been elected). In the absence of the Chair and Vice-Chairs, the members of CPA Manitoba present and entitled to vote shall choose another member of the Board to preside. If no member of the Board is present or if all the members of the Board present decline to preside, then if a quorum exists, those members who are present may vote to choose one of their number to preside.
- (2) At any general meeting of CPA Manitoba, fifty (50) members present or represented by proxy shall constitute a quorum.
- (3) Every member present shall have a vote, except the Chair, and the Chair shall have a casting vote as necessary to break a tie.
- (4) Every member present may act as a proxy for no more than four (4) other members who have provided their proxy, in writing, to the member who is acting as a proxy in accordance with Bylaw 220.

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- (5) Every resolution submitted to any general meeting of CPA Manitoba shall be decided in the first instance by a show of hands, unless a vote by ballot or poll:
  - (a) has been conducted in advance of the meeting;
  - (b) is required pursuant to the Act or the bylaws; or
  - (c) is requested by at least ten percent (10%) of the members present.
- (6) If a vote by ballot is required pursuant to paragraph (5), the Chair may determine that any such vote by ballot may take place either at the meeting or by postal or electronic means at a date as determined by the Chair and the Secretary-Treasurer shall appoint a scrutineer to take either such vote.
- (7) At any general meeting, unless a vote by ballot is demanded, a declaration by the Chair that a resolution has been carried or carried unanimously or by any particular majority, or lost or not carried by a particular majority, shall be conclusive evidence of the fact.
- (8) Where a vote by ballot has taken place, the ballots shall be destroyed promptly following receipt of the results of the vote from the scrutineer by the Secretary-Treasurer unless otherwise instructed by the Board.
- (9) Any general meeting of CPA Manitoba may be adjourned by a resolution passed by a majority of the members present, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which adjournment took place.

**219 Amendments to bylaws**

- (1) The Board may, by resolution, repeal, amend or enact any bylaw or bylaws of CPA Manitoba. Where a bylaw resolution is passed by the Board and that bylaw resolution is not a bylaw that is required to be made pursuant to s. 15(1) of the Act, the Board shall present, pursuant to s. 17(1) of the Act, the resolution for confirmation by a majority of the members at the next annual general meeting or a general meeting called for that purpose.
- (2) The vote with respect to such a resolution may be conducted, at the sole discretion of the Board, either electronically or by the members who are in attendance at such a general meeting, including those attending by proxy in accordance with Bylaw 220.
- (3) Notice of any such vote on any such resolution shall be given at least fourteen (14) days before the general meeting at which any such resolution is to be considered and notice of such repeal, amendment or enactment shall be provided in writing to each member in good standing setting out the exact form of any change in the bylaw resulting from such repeal, amendment or enactment.
- (4) The accidental omission to give such notice to, or the non-receipt of such notice by, any member shall not affect or invalidate the approval of any such repeal, amendment or enactment.

**220 Proxy voting provisions**

- (1) A member in good standing may be represented at general meetings by another member in good standing acting as a proxy, provided that the member present may represent no more than four (4) such proxies. Appointment of a proxy shall be in writing in the form established by the Board, and must be filed with the Secretary-Treasurer by twelve o'clock noon on the second day preceding the date of the meeting.
- (2) The Board shall establish a policy with respect to voting by proxy that addresses such matters as:
  - (a) how proxies are registered and recognized at a general meeting;
  - (b) how a member may revoke a proxy at a general meeting; and
  - (c) any other matter that in the Board's opinion is necessary to administer the process of voting by proxy.

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**221 Required bylaws - code of ethics/practice/competence and other standards**

- (1) Subject to the provisions of s. 15(2) of the Act, the Board may, by resolution, repeal, amend or enact any bylaw that it is required to make pursuant to s. 15(1) of the Act.
- (2) In accordance with s. 15(1) of the Act, the Board shall:
  - (a) establish standards of practice and adopt or establish a code of ethics by its adoption of the provisions of the CPA Manitoba Code of Professional Conduct, which
    - (i) describes generally accepted standards of practice of the profession and requires compliance with them; and
    - (ii) sets out rules that govern the conduct of members, candidates, students and firms, requires compliance with those rules and provides guidance in relation to them; and
  - (b) establish a continuing competency program by its establishment of Bylaws 700 to 706 and Bylaws 850 to 869.
- (b) The CPA Manitoba Code of Professional Conduct, Bylaws 700 to 706 and Bylaws 850 to 869 and any amendments to them shall take effect on such dates as are established by resolution of the Board.

*Bylaws 222 to 229 are reserved for future use.*

**230 Banking**

- (1) CPA Manitoba shall conduct its banking transactions at such financial institutions and may invest its monies in accordance with any investment policies as the Board may establish.
- (2) All cheques, drafts or orders for the payment of money and all notes and acceptances and bills of exchange drawn in the name of CPA Manitoba, other than those drawn on any imprest bank account authorized by the Board, shall be signed by any two persons from among those persons approved for that purpose by resolution of the Board.
- (3) The Board, by resolution, may:
  - (a) borrow money upon the credit of CPA Manitoba; or
  - (b) charge, mortgage, hypothecate or pledge all or any of the real or personal property of CPA Manitoba, including book debts, rights, powers, franchises and undertakings, to secure any money borrowed, or other debt, or any other obligation or liability of CPA Manitoba.

**231 Execution of legal documents**

The Board may at any time and by resolution authorize any officer or officers or other person or persons for and on behalf of CPA Manitoba to sign contracts, documents and other instruments in writing generally or to sign specific contracts, documents or instruments, and to affix thereto, when required, the corporate seal of CPA Manitoba.

**232 Fiscal year**

Unless otherwise determined by resolution of the Board, such resolution subject to any concurrence that may be required from the Canada Revenue Agency to any change to the financial period of CPA Manitoba, the fiscal year of CPA Manitoba shall terminate on the thirty-first (31<sup>st</sup>) day of March in each year.

*The next bylaw is Bylaw 301.*

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**300 MEMBERSHIP AND USE OF DESIGNATION**

**301 Registration Committee**

- (1) The Registration Committee shall include at least three members of CPA Manitoba, including a Chair, as are appointed by the Board.
- (2) The Registration Committee shall have the power to:
  - (a) approve or reject all applications for membership in or registration as a candidate or student with CPA Manitoba, including the power to inquire into the competence and moral and educational suitability of each applicant, and generally to deal with all matters affecting membership in and registration with CPA Manitoba, other than those matters within the powers of the Complaints Investigation, Discipline or Appeal Committees;
  - (b) approve or reject all applications for registration as a firm and for a permit to practise public accounting or any other regulated service; and
  - (c) hear requests from members, candidates, students and firms for consideration of special circumstances affecting membership, candidate, student or firm registration status.

**302 Admission to Membership**

- (1) Subject to the Act and the bylaws, the membership of CPA Manitoba consists of those persons who are members of CPA Manitoba admitted in accordance with the Act and the bylaws, and who continue in good standing.
- (2) The Registration Committee may admit, by resolution, to membership in CPA Manitoba any applicant for whom it has received satisfactory evidence of good moral character and competence to be registered as a member of CPA Manitoba, provided such applicant has applied for membership in accordance with the bylaws of CPA Manitoba, paid the prescribed fee or fees and is:
  - (a) a candidate who is registered with CPA Manitoba and who has fulfilled all of the educational, examination and practical experience requirements adopted or established by the Board;
  - (b) a member in good standing of a provincial CPA body which recognizes membership in CPA Manitoba as a basis for obtaining membership in that provincial CPA body without requiring the member to write and pass the Common Final Examination, and who has fulfilled all of the educational, examination and practical experience requirements adopted or established by the Board; or
  - (c) a member of any professional accounting body which is considered a “recognized society” as set out in the bylaws, provided the applicant has been accepted as a membership candidate and has fulfilled all of the educational, examination and practical experience requirements adopted or established by the Board for such a membership candidate.

**303 Recognized societies**

- (1) The Board may designate as “recognized societies” particular accounting bodies which have:
  - (a) educational, examination or practical experience requirements for qualification for membership which are acceptable to the Board; and
  - (b) professional standards and requirements for admission to and continuance of membership which are acceptable to the Board.
- (2) The Board may at any time cancel the designation of a particular accounting body as a recognized society.
- (3) The Board may adopt or establish regulations or policies in relation to educational, examination and practical experience requirements for persons who apply to become membership candidates and for membership candidates under this bylaw.

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- (4) Any person who is accepted as a membership candidate under this bylaw shall be considered a candidate, as defined herein, for the purposes of the bylaws, and shall be bound by the Act, the Code and the bylaws, regulations and policies of CPA Manitoba.

**304 Use of the “CPA”, “CA”, “CGA” and “CMA” designations by members**

- (1) For the purposes of Bylaws 305 and 307:
- (a) a “legacy membership candidate” is person who, as at July 15, 2015, is registered as the equivalent of a membership candidate with either the Society, the Association or the Institute, as the case may be;
  - (b) a “legacy CMA” is:
    - (i) a member in good standing of CPA Manitoba who was a member in good standing of the Society at July 15, 2015;
    - (ii) a member in good standing of CPA Manitoba who has completed the former professional certification program of the Society but who was not admitted to membership until after July 15, 2015;
    - (iii) a member in good standing of CPA Manitoba who was registered as a legacy membership candidate with the Society and completed the admission requirements that apply to such a legacy membership candidate but who was not admitted to membership until after July 15, 2015; or
    - (iv) a member in good standing of another provincial CPA body who meets the above criteria as applied to that other provincial CPA body and the former CMA body in that jurisdiction,
  - (c) a “legacy CA” is:
    - (i) a member in good standing of CPA Manitoba who was a member in good standing of the Institute at July 15, 2015;
    - (ii) a member in good standing of CPA Manitoba who has completed the former professional certification program of the Institute but who was not admitted to membership until after July 15, 2015; or
    - (iii) a member in good standing of CPA Manitoba who was registered as a legacy membership candidate with the Institute and completed the admission requirements that apply to such a legacy membership candidate but who was not admitted to membership until after July 15, 2015; or
    - (iv) a member in good standing of another provincial CPA body who meets the above criteria as applied to that other provincial CPA body and the former CA body in that jurisdiction,
- and
- (d) a “legacy CGA” is:
    - (i) a member in good standing of CPA Manitoba who was a member in good standing of the Association at July 15, 2015;
    - (ii) a member in good standing of CPA Manitoba who has completed the former professional certification program of the Association but who was not admitted to membership until after July 15, 2015; or
    - (iii) a member in good standing of CPA Manitoba who was registered as a legacy membership candidate with the Association and completed the admission requirements that apply to such a legacy membership candidate but who was not admitted to membership until after July 15, 2015; or
    - (iv) a member in good standing of another provincial CPA body who meets the above criteria as applied to that other provincial CPA body and the former CGA body in that jurisdiction.
- (2) For a period of ten (10) years beginning July 15, 2015, a member who is a legacy CA, a legacy CMA or a legacy CGA, when using the “CPA”, “CMA”, “CGA” and “CA” professional designations, shall use them in the following manner:
- (a) any such member in good standing may use the designation “CPA” provided that when the “CPA” is used, it shall be used first, followed by a comma and either “CA”, “CMA” or “CGA”, depending on whether the member is a legacy CA, a legacy CMA or a legacy CGA; or
  - (b) where a member in good standing is a legacy member of more than one legacy body, the member may use the designation “CPA” provided that when the “CPA” is used, it shall be used first,

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followed by a comma and any one, two or three of the legacy designations that apply to the particular member as a legacy CA, a legacy CMA and a legacy CGA.

- (3) A member in good standing may use the designation “CPA” solely, provided that the member is neither a legacy CA, a legacy CMA, nor a legacy CGA.
- (4) After the expiry of the period referred to in paragraph (2), a member of CPA Manitoba in good standing may use the “CPA” designation either solely or in conjunction with the “CA”, “CMA” or “CGA” designation, subject to the provisions of paragraph (2) which permit the use of the “CA”, “CMA” and “CGA” designations by a legacy CA, CMA or CGA, as applicable.
- (5) The provisions of this bylaw as they apply to the use of the designations “CA”, “CMA”, “CGA” and “CPA” by members also apply in the same manner to the related designations “Chartered Accountant”, “Certified Management Accountant”, “Certified General Accountant” and “Chartered Professional Accountant”.
- (6) Members are not permitted to use the designation “Certified Public Accountant”, or to use “CPA” in relation to that designation.

**305 Fellows of CPA Manitoba**

- (1) Any member in good standing may be admitted, by a seventy-five percent (75%) majority vote of the Board, as a Fellow of CPA Manitoba.
- (2) The power conferred on the Board in Bylaw 305(1) includes the power to admit a Fellow posthumously.
- (3) Any member in good standing who has been elected a Fellow by another provincial CPA body shall be considered a Fellow of CPA Manitoba and may use the designation “Fellow” or “FCPA” in Manitoba.
- (4) Subject to the provisions of Bylaw 304(2), a legacy CA, a legacy CMA or a legacy CGA who holds membership in good standing with CPA Manitoba may continue to use the designation “FCA”, “FCMA” or “FCGA”, as applicable, in conjunction with “FCPA”, provided that the member was elected as a Fellow of the Institute, Society or Association prior to July 15, 2015.

**306 Honorary members of CPA Manitoba**

- (1) The Board may admit, by a seventy-five percent (75%) majority vote, as an honorary member, any person who has:
  - (a) rendered conspicuous service to CPA Manitoba;
  - (b) enhanced the profession through exceptional efforts; or
  - (c) made a creditable contribution of new knowledge to the profession.
- (2) A person who has been admitted as an honorary member of CPA Manitoba may use the designation “CPA (Honorary)” or “CPA (Hon.)”.
- (3) A person who was an honorary member of the Society, the Association or the Institute at the date of the proclamation of the Act is considered to be an honorary member of CPA Manitoba and is entitled use the designation “CPA (Honorary)” or “CPA (Hon.)”, provided it is followed by a comma and either “CA (Honorary)” or “CA (Hon.)” or “CMA (Honorary)” or “CMA (Hon.)” or “CGA (Honorary)” or “CGA (Hon.)”, as the case may be.
- (4) An honorary member does not have the right to vote.



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**307 Use of “CA•IFA” and “CA•IT”**

A legacy CA who, as at December 31, 2013, was registered:

- (a) with any provincial CPA body or provincial Institute as at December 31, 2013 and
- (b) (i) with the Investigative and Forensic Accounting Alliance for Excellence or the Information Technology Alliance for Excellence, or  
(ii) in the education program of either Alliance but who did not successfully complete such program until after December 31, 2013,

may use the “CA•IFA” and “CA•IT” designation, as applicable, in place of the “CA” designation as set out in Bylaw 304(2) and (4), provided that the member:

- (c) has successfully completed the education program of the applicable Alliance;
- (d) remains a member of CPA Manitoba in good standing, and
- (e) continues to comply with any requirements applicable to holding out as a specialist pursuant to the Code.

*The next bylaw is Bylaw 401.*

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**400 CERTIFICATION**

**401 Practical experience requirements**

Every candidate or student registered with CPA Manitoba and the CPA Western School of Business, as a prerequisite to admission to membership in CPA Manitoba, shall complete practical experience requirements of an amount and nature as adopted or established by the Board.

**402 Pre-approved route**

- (1) A candidate or student may register to complete the practical experience requirements with an organization that meets and continues to meet the standards adopted or established by the Board for the training of candidates or students and has been approved by the Board or a committee designated by it for that purpose (“a pre-approved organization”), provided that the candidate or student is mentored by a person who has been approved as a mentor for that purpose by CPA Manitoba and the pre-approved organization meets the following requirements:
  - (a) A pre-approved organization employing one or more candidates or students and every member who as an employee of a pre-approved organization has responsibility for the supervision and training of one or more candidates or students employed by the organization provides such practical experience, instruction and opportunities as are necessary for the candidate or student to develop the technical and enabling competencies that have been adopted or established by the Board.
  - (b) A pre-approved organization employing one or more candidates or students and every member who as an employee of a pre-approved organization has responsibility for the supervision and training of one or more candidates or students employed by the organization shall maintain or cause to be maintained records showing, in reasonable detail, the amount and type of work completed by each candidate or student.
- (2) The Board, or a committee designated by it, may:
  - (a) designate any person to make whatever investigation is deemed necessary to determine whether an organization meets or continues to meet the standards to be a pre-approved organization and to satisfy itself that the organization is complying with the requirements of this bylaw;
  - (b) upon review of a report made by a person pursuant to paragraph (a) above, approve, deny or revoke a previous approval of an organization as a pre-approved organization; or
  - (c) upon review of a report made by a person pursuant to paragraph (a) above, approve, deny or revoke a previous approval of an organization as a pre-approved organization for the purpose of providing public accounting experience.
- (3) The standards for approval of pre-approved organizations pursuant to this bylaw shall be those as adopted or established by the Board.

**403 Public accounting experience**

- (1) (a) In order to be eligible to register for the practise of public accounting after admission to membership, a candidate or student shall:
  - (i) complete the education requirements that are adopted or established by the Board for that purpose;
  - (ii) complete the practical experience requirements in a pre-approved organization that is approved to provide public accounting experience for that purpose; and
  - (iii) meet the registration and other requirements that may be established by the Board in relation to the practice of public accounting.
- (b) If the requirements of paragraph (a) have not been completed during the period of registration as a candidate or student, in order to be eligible to register for the practise of public accounting, a member shall:

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- (i) complete any other education and practical experience requirements that are adopted or established by the Board as post-certification public accounting requirements; and
  - (ii) meet the registration and other requirements that may be established by the Board in relation to the practice of public accounting.
- (2) The standards for approval of pre-approved organizations that are also approved to provide public accounting experience pursuant to this bylaw shall be those adopted or established by the Board.

**404 Experience verification route**

A candidate or student may register under the experience verification route, provided that the candidate or student:

- (a) as determined by CPA Manitoba in its sole discretion, obtains appropriate experience that satisfies the practical experience requirements as adopted or established by the Board;
- (b) as determined to be necessary by CPA Manitoba, arranges permission for site visits, by CPA Manitoba representatives, to the office of the candidate's or student's employer for the purpose of supporting CPA Manitoba in its assessment of the candidate's or student's experience against the practical experience requirements adopted or established by the Board;
- (c) is mentored by a person who has been approved as a mentor for that purpose by CPA Manitoba; and
- (d) provides regular periodic and final reporting on the amount and nature of practical experience and attainment of competencies to CPA Manitoba in the form and manner established by the Board.

**405 CPA Manitoba determines when experience requirement met**

CPA Manitoba may, in its sole discretion, determine whether or when any candidate has satisfied the practical experience requirements adopted or established by the Board, such that the candidate is eligible to apply for admission to membership in CPA Manitoba.

**406 Recognition of practical experience**

- (1) Subject to any recognition of prior experience that is granted pursuant to paragraph (2), the period during which a candidate or student completes practical experience requirements begins and ends in accordance with any policy adopted or established by the Board for that purpose.
- (2) The Board may establish a policy in relation to the recognition of prior experience towards the practical experience requirements where a candidate or student may have obtained relevant practical experience prior to registration.

**407 Record of practical experience**

The record of a candidate's or student's practical experience must be submitted in prescribed form to CPA Manitoba and certified:

- (a) in the case of a candidate or student registered under the pre-approved route pursuant to Bylaw 402, by a member of CPA Manitoba authorized to do so in each pre-approved organization in which the candidate or student has been employed during the period of practical experience; or
- (b) in the case of a candidate or student registered under the experience verification route pursuant to Bylaw 404, by a member of CPA Manitoba authorized by CPA Manitoba to do so.

**408 Requirements for registration or reregistration as a candidate or student**

- (1) No person shall be registered or reregistered as candidate or student unless the person:
  - (a) meets the entrance requirements established by the Board;
  - (b) registers with the CPA Western School of Business and CPA Manitoba;
  - (c) complies with the Code, bylaws, regulations and policies established by the Board and the CPA Western School of Business; and
    - (i) in the case of a person who has been offered employment with or is employed under the pre-approved route by a pre-approved organization pursuant to Bylaw 402, if as a result of such registration or reregistration the total number of candidates or students employed in such

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pre-approved organization would not exceed the maximum number of candidates or students approved for that pre-approved organization; candidates who have completed the practical experience requirements and have attempted the Common Final Examination shall be excluded in determining the number of candidates or students permitted, or

- (ii) in the case of a candidate or student who has registered under the experience verification route pursuant to Bylaw 404, the candidate or student agrees and undertakes to satisfy all of the requirements pursuant to that bylaw.
- (2) CPA Manitoba shall maintain or cause to be maintained a register of candidates and students.
  - (3) The Board may establish bylaws, regulations or policies with respect to the minimum educational or other requirements for registration or reregistration as a candidate or student.

**409 Qualification for entrance to CPA program – PREP or PEP**

- (1) The Board may adopt or establish educational or other requirements as entrance prerequisites for registration as a candidate in the CPA professional education program or as a student in the CPA pre-requisite education program.
- (2) Subject to any direction given to it by CPA Manitoba, the CPA Western School of Business shall determine the exemptions that may be granted to an applicant in respect of knowledge prerequisites or for the course of study that is included in the professional education program or the pre-requisite education program.
- (3) Every candidate or student agrees to be governed by the Code and any regulations, policies and other requirements that may be established by the Board or the CPA Western School of Business in relation to candidates or students.

**410 Candidate/Student Fees**

- (1) Every registered candidate or student shall pay such annual or other fees to CPA Manitoba, the CPA Western School of Business, or both, as may be prescribed by those bodies. CPA Manitoba, the CPA Western School of Business, or both, may adopt policies in relation to the imposition of penalties including, but not limited to, the assessment of late fees or deregistration as a candidate or student.
- (2) A candidate who has successfully completed the Common Final Examination and who has completed the practical experience requirements shall pay, to CPA Manitoba, the required admission fee and the annual dues payable, within three months after the date on which the candidate would otherwise become eligible for membership in accordance with Section 600 of the bylaws governing registration of members.
- (3) Failure to complete an application for membership and remit the fees set out in paragraph (2) above may result, at the sole discretion of the Registration Committee, in the referral of such a candidate to the Complaints Investigation Committee for a failure to comply with the bylaws.

**411 Educational requirements**

Every candidate and student shall enter upon and pursue the CPA certification program or an alternative course of study, including any evaluations or examinations, as prescribed for that candidate or student by the Board and the CPA Western School of Business.

**412 Common Final Examination**

- (1) Subject to any direction given to it by the Board, the CPA Western School of Business shall determine when a candidate is first eligible to write the Common Final Examination.

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- (2) A candidate is under no compulsion to attempt any particular Common Final Examination, other than a restriction as may result from any policy with respect to a maximum period of registration.
- (3) Common Final Examination responses are the property of the Board of Examiners of CPA Canada. Under no circumstances shall an examination response be returned or made available to a candidate after being submitted for evaluation. Examination responses are retained by the Board of Examiners until such time as it specifies and are then destroyed.

*Bylaws 413 and 414 are reserved for future use.*

**415 Requests for review of decisions**

- (1) (a) A person who, after exhausting the appeal process of the CPA Western School of Business with respect to a final decision related to registration or reregistration as a candidate or student, is dissatisfied with that final decision, may request the Registration Committee to review the final decision by submitting a written request to the Registrar within 30 days of notification of that final decision.
  - (b) Such a request shall state the grounds on which the request for the review is based and the relief sought.
  - (c) The Registrar shall notify the CPA Western School of Business of the request for the review and invite its written comments in relation to the matter.
  - (d) The Registration Committee shall conduct its review within 60 days of receipt of the request for a review.
  - (e) The Registration Committee may base in its review solely on the written material submitted in relation to the matter and any such additional information as it believes is necessary to conduct its review.
  - (f) The decision of the Registration Committee shall be given promptly and in writing to the person requesting the review.
- (2) (a) Subject to the provisions of paragraph (3), a person who is not satisfied with a decision made by the Registration Committee with respect to registration or reregistration as a candidate or student, may apply to have the matter reviewed by an Appeal Panel pursuant to Bylaw 1001.
  - (b) Subject to s. 95(1) of the Act, a decision of the Registration Committee in respect of which no application for review by the Appeal Panel has been brought shall be reported to the Board, shall be recorded in the minutes of the Board, and shall be final, binding and conclusive for all purposes.
- (3) The Registration Committee shall not, except in extraordinary circumstances as determined by the Registration Committee, consider a request from a person for a review of a decision of the CPA Western School of Business, the Board of Examiners of CPA Canada, or both, where such decision has been made pursuant to policies governing academic and administrative matters including, but not limited to, registration and other deadlines, attendance policies, evaluation and examination results, late registration fees or other similar matters.

*The next bylaw is Bylaw 501.*

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**500 OFFENCES UNDER THE ACT**

**501 CPA Manitoba may deal with offences under the Act**

Where CPA Manitoba, in its sole discretion, believes that any person has breached any provision or provisions of the Act, CPA Manitoba may take one or more of the following measures to:

- (a) seek an injunction against such a person pursuant to s. 101 of the Act;
- (b) prosecute or seek prosecution of any such person pursuant to s. 99 of the Act;
- (c) where CPA Manitoba has reason to believe that the person is registered with another provincial CPA body, register a formal complaint with the relevant provincial CPA body; and
- (d) take any other measure or measures provided by the Act or permitted by any other relevant legislation.

*The next bylaw is Bylaw 601.*

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**600 REGISTRATION OF MEMBERS**

**601 Membership register**

CPA Manitoba shall maintain a register of members which, in addition to the information prescribed by s. 19(2) of the Act, shall also include, where applicable:

- (a) the home address and personal telephone number of the member;
- (b) business telephone number(s), business facsimile number and business title of the member;
- (c) electronic mail address(es) of the member; and
- (d) any such further particulars as may be directed by the Board.

**602 Member contact information**

- (1) Upon application for admission, every member shall provide the Registrar with the following particulars, where applicable:
  - (a) home address and personal telephone number;
  - (b) business title, business address, business telephone number(s) and business facsimile number; and
  - (c) electronic mail address(es).
- (2) In the absence of advice from a member that a home or business address is a preferred regular mailing address, CPA Manitoba shall use the member's home mailing address when corresponding by regular mail.
- (3) CPA Manitoba may correspond via electronic means with members who have provided electronic mailing addresses, unless the correspondence is in relation to matters required by the Act or the bylaws to be sent by regular mail.
- (4) Every member, candidate, student and firm shall advise CPA Manitoba promptly of any changes to the contact information contained in the records of CPA Manitoba, and in the absence of written advice from the member, candidate, student or firm to the contrary, CPA Manitoba may rely on the particulars that are currently recorded.

**603 Membership certificates**

- (1) Every member shall be issued a certificate of membership in such a form as the Board may determine and, subject to the terms of the bylaws, may hold the certificate as long as membership in good standing is maintained.
- (2) All membership certificates, including those issued to Fellows and honorary members, shall be and remain the property of CPA Manitoba and shall be surrendered promptly at the request of CPA Manitoba in the event that the person named therein ceases to be a member for any reason whatsoever.
- (3) All membership certificates, including those issued to Fellows and honorary members, shall be under the seal of CPA Manitoba attested by the Chair and the Secretary-Treasurer.
- (4) The Board may, in its discretion, direct the Registrar to notify in writing all members in good standing of the name of any person who has ceased to be a member or whose membership has been suspended and such notification may also indicate that such person has failed to return a membership certificate after having been advised in writing to do so. Further notice of such suspension or termination of membership may also be published in accordance with any policy established pursuant to Bylaw 109.
- (5) A membership certificate may not be reproduced in whole or in part in any manner whatsoever without the written consent of the Board.

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**604 Applications for membership**

- (1) Every applicant for membership in CPA Manitoba shall complete in detail and submit to the Registrar an application in such form and accompanied by payment of such admission fee as the Board shall establish. The Board may establish such application requirements and processes as it believes are necessary to permit a reasonable evaluation of each applicant's competence and suitability for admission to membership.
- (2) (a) Every application for admission to membership which complies with the requirements of this section shall be considered by the Registration Committee and, if admission is denied, each unsuccessful applicant shall be advised of the fact of and reasons for such denial. The admission fee paid by any applicant whose application for membership is denied shall be refunded to the applicant.  
  
(b) The Registration Committee may impose conditions on the admission or readmission of any applicant in relation to whom it believes such conditions are necessary to ensure the competence and suitability of the applicant for admission to membership.

**605 Readmission after resignation**

- (1) A former member of CPA Manitoba who resigned while in good standing may apply to the Registration Committee to be readmitted to membership in CPA Manitoba upon making a written application in the form approved by the Board, filing the declaration required pursuant to Bylaw 640, and fulfilling the applicable requirements of this bylaw.
- (2) A former member of CPA Manitoba who resigned while in good standing and, at the date of making application for readmission to membership pursuant to this bylaw, holds membership in good standing in another provincial CPA body or a recognized society shall be required to remit the prescribed fee, assessment or other charge for the current fiscal year, as established by the Board pursuant to Bylaw 612.
- (3) A former member of CPA Manitoba who resigned while in good standing because of medical, compassionate or such other special circumstances as the Board may determine and who does not hold membership in good standing in another provincial CPA body or a recognized society at the date of applying for readmission to membership pursuant to this bylaw shall be required to remit the prescribed fee, assessment or other charge for the current fiscal year, as established by the Board pursuant to Bylaw 612.
- (4) A former member of CPA Manitoba or a former member of the Association, the Institute or the Society who resigned as a member in good standing of any of the bodies and who, at the date of making application for readmission to membership pursuant to this bylaw, does not hold membership in good standing in another provincial CPA body or a recognized society shall be required to remit:
  - (a) the prescribed fee, assessment or other charge for the fiscal year in which the applicant applies for readmission, as established by the Board pursuant to Bylaw 612;
  - (b) the prescribed fee, assessment or other charges which would have been payable pursuant to Bylaw 612 in respect of each fiscal year during which the applicant was not a member, to a maximum of the amount of such fees payable in respect of the two fiscal years immediately preceding the current fiscal year; and
  - (c) a readmission fee in an amount as established by the Board.

*Bylaws 606 to 609 are reserved for future use.*

**610 Fees and other assessments**

The Board may establish, by resolution, admission fees, annual fees and any other fees, dues or special assessments to be paid by members, candidates, students and other applicants.



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**611 Admission fees**

The fee for admission to membership in CPA Manitoba shall be set at such amount as the Board may establish and shall be payable upon admission to CPA Manitoba, provided that if the applicant is a member in good standing of another provincial CPA body which accords the same privilege to members of CPA Manitoba, the fee shall be waived.

**612 Annual membership fees/assessments/other charges**

- (1) The Board may establish, by resolution, the amount of any fee which shall be payable in respect of the ongoing annual registration of each member.
- (2) The Board may establish a different amount of prescribed fee, assessment or other charges payable in relation to any category of membership as may be established by the Board.
- (3) The amount charged to CPA Manitoba by CPA Canada in respect of each member shall be added to the fee payable by each member pursuant to paragraph (1), unless such charge has already been levied on the applicant by another provincial CPA body.
- (4) All such fees shall be payable annually on the first of April, provided that the Board may extend the due date and provide notice to the members of such extension as the Board believes is appropriate in the circumstances.
- (5) The Board may levy on the members such special assessments of fees that are payable at such time and for such purposes as the Board determines by resolution.
- (6) The Board may establish and levy a fee for late payment of any prescribed fee, assessment or other charge.

**613 Relief from prescribed fee, assessment or other charge**

- (1) CPA Manitoba may provide relief in relation to any prescribed fee, assessment or other charge in the form of a reduction, refund, waiver, exemption, deferral, or other relief:
  - (a) by resolution by the Board to establish any fee relief policy in relation to specified criteria or circumstances; or
  - (b) by consideration by the Registration Committee of individual requests for fee relief in relation to other special circumstances that are not addressed by paragraph (a).
- (2) The specified criteria or circumstances in respect of which the Board may pass a resolution set out in paragraph (1)(a) may include, but are not limited to, resignation from membership, retirement from employment or practice, or medical or other leave.

**614 Penalty for non-payment of fees and other charges**

- (1) The Board may assess a late fee in relation to any fee, assessment or other charge due from any member when such fee, assessment or other charge is not remitted by the due date.
- (2) Where any fee, assessment or other charge due from any member is not paid within two (2) calendar months after the date when such fee, assessment or other charge first became due, all rights and privileges as a member under the Act and the bylaws become suspended as of the final date for payment and such suspension shall be reported to the Registration Committee.
- (3) Payment of the fee, assessment or other charge and a reinstatement fee in such amount as the Board may by resolution establish, shall cause membership in good standing to be reinstated, subject to the provisions of Bylaw 617, as of the date of CPA Manitoba's receipt of the fee, assessment or any other charge and the reinstatement fee.

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**615 Termination for non-payment of fees and other charges**

- (1) The continuing failure of any person to remit the fee, assessment or other charge set out in Bylaw 614 within two (2) calendar months after the date of suspension from membership for such non-payment shall result in the termination of the person's membership and the person's name shall be removed from the register upon the reporting of the termination to the Registration Committee.
- (2) A person whose membership is terminated under paragraph (1) may apply to be readmitted to membership in accordance with the provisions of Bylaw 617.

**616 Resignation**

- (1) Subject to the approval of the Registration Committee, a member may submit an application to resign from membership in CPA Manitoba by filing a notice of resignation in writing with the Registrar and returning his or her membership certificate in accordance with Bylaw 603.
- (2) The Registration Committee may refuse to accept the resignation of a member if:
  - (a) the member's practice is the subject of a practice inspection or a follow-up inspection;
  - (b) the member's professional conduct is
    - (i) the subject of an investigation by the Complaints Investigation Committee; or
    - (ii) the subject of charges made by the Complaints Investigation Committee;
  - (c) the member has not fully complied with an order of a Discipline Panel or with any undertaking given to the Complaints Investigation Committee; or
  - (d) the member is in arrears in respect of any CPA Manitoba fee, assessment or other charge.
- (3) A resignation from membership shall take effect on the day set by the Registration Committee; however, as provided by s. 43(4) of the Act, CPA Manitoba shall continue to have jurisdiction in respect of any disciplinary action arising out of the former member's professional conduct while a member.
- (4) The Registration Committee may impose conditions which must be satisfied before an application to resign is accepted. The Registration Committee shall not accept such resignation until such conditions have been satisfactorily fulfilled.
- (5) A former member who resigned may be readmitted in accordance with the provisions of Bylaw 605.

**617 Readmission of terminated members**

A person whose membership has been terminated pursuant to Bylaw 615 as a result of not paying, within the prescribed period of time, the prescribed fee, assessment or other charge may apply to the Registration Committee to be readmitted to membership in CPA Manitoba upon making a written application in the form approved by the Board, filing the declaration required pursuant to Bylaw 640, and remitting:

- (a) a readmission fee in an amount as established by the Board;
- (b) the prescribed fee, assessment or other charge due in respect of the year of readmission; and

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- (c) the prescribed fees, assessments or other charges which would have been payable pursuant to Bylaw 612 in respect of the fiscal years during which the applicant was not a member, to a maximum of the total of such amounts payable in respect of the two fiscal years immediately preceding the current fiscal year.

*Bylaws 618 and 619 are reserved for future use*

**620 Bankruptcy of members, candidates and students**

A member, candidate or student who becomes a bankrupt within the meaning of the *Bankruptcy and Insolvency Act, S.C. 1992, Chapter 27*, or any other statute for the time being in force, shall notify the Registrar of the fact in writing not later than 15 days after the event.

**621 Mental incapacity of members, candidates or students**

A member, candidate or student shall report to the Registrar;

- (a) the fact of an appointment to act for another member, candidate or student pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force;
- (b) upon becoming aware of such a fact, the fact that a member, candidate or student is the subject of an order or other finding pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force; or
- (c) upon becoming aware of such a fact, the fact that a member, candidate or student has been found on account of insanity unfit to stand trial on a criminal or similar offence, or not guilty of a criminal or similar offence by reason of insanity.

**622 Registration Committee review of bankruptcy and mental incapacity matters**

- (1) The Registration Committee shall review the facts and circumstances of the bankruptcy reported pursuant to Bylaw 620 and mental incapacity reported under Bylaw 621 and may:

- (a) in the case of a bankruptcy;
  - (i) permit the continuing registration of the member, candidate, student or firm, as the case may be, subject to fulfilment of any conditions which the committee believes to be appropriate in the circumstances; or
  - (ii) suspend the registration of the member, candidate, student or firm, including, in the case of a candidate or student, suspension of eligibility to attempt any professional or prerequisite education program examinations until such time as the committee is satisfied that the bankruptcy has been discharged or for such other period of time as the committee determines to be appropriate in the circumstances;

or

- (b) in the case of mental incapacity,
  - (i) permit the continuing registration of the member, candidate or student about whom the report has been made, as the case may be, subject to fulfilment of any conditions which the committee believes to be appropriate in the circumstances; or
  - (ii) suspend the registration of the member, candidate or student about whom the report has been made, including, in the case of a candidate or student, eligibility to attempt any professional or prerequisite education program examinations until such time as the committee is satisfied that the mental incapacity has been remedied.

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- (2) A candidate or student whose continuing registration is permitted pursuant to paragraphs (1)(a)(i) or (b)(i) and who successfully fulfils all the requirements established by the Board for admission to membership shall not be eligible to become a member until the Registration Committee is satisfied that:
  - (a) the bankruptcy has been discharged or mental incapacity has been remedied; and
  - (b) the candidate has complied with any conditions prescribed pursuant to paragraphs (1)(a)(i) or (b)(i).
  
- (3) If the Registration Committee, while conducting its review in respect of a member, candidate or student pursuant to paragraph (1), becomes aware of:
  - (a) any investigation by the Complaints Investigation Committee into the professional conduct of the person pursuant to Bylaw 901; or
  - (b) any act, omission, matter or thing on the part of the person that the Complaints Investigation Committee is empowered to investigate pursuant to Bylaw 901,it may continue its review but, in the case of paragraph (b) hereof, shall bring such act, omission, matter or thing to the attention of the Complaints Investigation Committee for investigation pursuant to Bylaw 901.
  
- (4) Where, before the Registration Committee concludes its review, an investigation by the Complaints Investigation Committee referred to in paragraph (3) hereof results in a charge being made against the person, the disposition of which causes the person to be suspended as a member, candidate or student, or to be expelled from membership or deregistered as a candidate, the Registration Committee shall not proceed further with its review.
  
- (5) In arriving at its decision under paragraph (1), or in determining whether a person who has been suspended pursuant to paragraph (1)(a)(ii) or (b)(ii) has satisfactorily met the conditions imposed for reinstatement or reregistration, the Registration Committee shall have regard to such considerations as it may deem appropriate, which may include:
  - (a) the moral character of the person and whether the person is otherwise suitably qualified to remain a member, candidate or student or to be reinstated as a member or reregistered as a candidate;
  - (b) the nature of any outstanding disciplinary order and the state of compliance therewith by the person;
  - (c) whether the person has been discharged from bankruptcy;
  - (d) whether the person has been determined to be mentally capable by a person who is appropriately qualified to do so; and
  - (e) the financial circumstances of the person at the date of applying for reinstatement as a member or reregistration as candidate.
  
- (6) A person in respect of whom a decision has been made pursuant to paragraph (1) shall be given prompt written notice of the decision of the Registration Committee and, if not satisfied with the decision, may apply to have the matter reviewed by the Appeal Panel pursuant to Bylaw 1001.
  
- (7) Subject to s. 95(1) of the Act, a decision of the Registration Committee in respect of which no application for review by the Appeal Panel has been brought shall be reported to the Board, shall be recorded in the minutes of the Board, and shall be final, binding and conclusive for all purposes.

*Bylaws 623 to 629 are reserved for future use.*

**630 Readmission/reregistration after expulsion/deregistration by disciplinary order**

- (1) Any former member, candidate, student or firm expelled or deregistered under the terms of an order of a Discipline Panel may apply to the Registration Committee for readmission or reregistration upon making a written application in the form established by the Board, filing the declaration required pursuant to Bylaw 640, and satisfying the requirements of this bylaw.

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- (2) The Registration Committee shall, upon receiving such a written application for readmission or reregistration, give notice of it to the Chair of the Complaints Investigation Committee and the Chair of the Discipline Committee.
- (3) The Registration Committee shall conduct a hearing of the application for readmission or reregistration at which the applicant and the Chairs of the Complaints Investigation and Discipline Committees, or their legal representatives, shall be entitled to be heard.
- (4) In the hearing before the Registration Committee held pursuant to paragraph (3) the applicant shall have the onus of proof. The procedure to be followed before and at such hearings shall, to the extent applicable, be in accordance with the provisions of Bylaws 932 to 940.
- (5) Subject to paragraph (7) of this bylaw, after conducting a hearing pursuant to paragraph (3), the Registration Committee may:
  - (a) accept the application;
  - (b) accept the application subject to the applicant's fulfillment of such requirements as the Registration Committee may determine to be appropriate; or
  - (c) reject the application.
- (6) In arriving at its decision, the Registration Committee shall have regard to such circumstances as it believes to be appropriate, which may include:
  - (a) the information contained in the declaration required to be filed pursuant to Bylaw 640;
  - (b) conduct during the time that the applicant was not a member, candidate, student or firm which was not investigated by the Complaints Investigation Committee;
  - (c) the circumstances of the applicant's expulsion or deregistration, including the nature of the charges of which the applicant was found guilty, and the reasons for expulsion or deregistration given by the Discipline Panel which made the order;
  - (d) the extent to which the applicant has fulfilled the terms of the order pursuant to which the applicant was expelled or deregistered;
  - (e) the length of time since the applicant's expulsion or deregistration; and
  - (f) any measures taken by the applicant since expulsion or deregistration which support the application for readmission or reregistration.
- (7) An applicant for readmission or reregistration must satisfy the Registration Committee of, as applicable, the applicant's:
  - (a) good moral character; and
  - (b) competence and suitability for readmission or reregistration as a member, candidate, student or firm.
- (8) The Registration Committee may request the applicant to provide such documentation or other information as it believes is necessary to make its determination.
- (9) The Registration Committee shall reject an application if an applicant is found to have filed a declaration pursuant to Bylaw 640 which the applicant knew or should have known was false or misleading, by reason of any failure to disclose conduct that, if engaged in by a member, candidate, student or firm could reasonably be considered a violation of the Code.
- (10) Any applicant for readmission to or reregistration in respect of whom the Registration Committee has conducted a hearing and made a decision pursuant to paragraph (3) shall be given written notice of the decision and, if not satisfied with the decision, may request the Appeal Panel to review the decision pursuant to Bylaw 1001.

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- (11) Subject to s. 95(1) of the Act, a decision of the Registration Committee in respect of which no application for review by the Appeal Panel has been brought shall be reported to the Board, shall be recorded in the minutes of the Board, and shall be final, binding and conclusive for all purposes.

**631 Membership application investigations**

- (1) The Registration Committee shall refer to the Complaints Investigation Committee any application for readmission or reregistration in which either:
- (a) the declaration filed pursuant to Bylaw 640 discloses conduct that, if engaged in by a member, candidate, student or firm could reasonably be considered a violation of the Code, or
  - (b) a complaint is made against the applicant in respect of alleged misconduct occurring during the time between the member's, candidate's, student's or firm's resignation, termination, expulsion or voluntary or involuntary deregistration and subsequent application for readmission or reregistration.
- (2) The Complaints Investigation Committee shall have the power to investigate, in accordance with the provisions of Bylaw 901, any such matter referred to it by the Registration Committee pursuant to paragraph (1).
- (3) After its investigation pursuant to paragraph (2), the Complaints Investigation Committee may, in addition to or in place of its powers pursuant the Act and Bylaw 901, recommend that the Registration Committee:
- (a) accept the application;
  - (b) accept the application subject to the applicant's fulfilling such requirements as the Complaints Investigation Committee may recommend; or
  - (c) reject the application.
- (4) The Registration Committee may request the applicant to provide such documentation or other information which it believes is necessary to complete its investigation and may accept, vary or reject the recommendation of the Complaints Investigation Committee and in so doing shall have regard to such circumstances as it may deem appropriate, which may include:
- (a) the information contained in the declaration required to be filed pursuant to Bylaw 640;
  - (b) conduct during the time that the applicant was not a member, candidate, student or firm which was not investigated by the Complaints Investigation Committee;
  - (c) whether the applicant is of good moral character;
  - (d) whether the applicant is competent and suitable for readmission or reregistration as a member, candidate, student or firm; and
  - (e) where appropriate, the extent to which the applicant has fulfilled any terms of an order of a Discipline Panel.
- (5) The Registration Committee shall reject an application if an applicant is found, upon investigation, to have filed a declaration pursuant to Bylaw 640 which the applicant knew or should have known was false or misleading, by reason of any failure to disclose conduct that, if engaged in by a member, candidate, student or firm could reasonably be considered a violation of the Code.
- (6) Any applicant for readmission to or reregistration with CPA Manitoba in respect of whom the Registration Committee has made a decision pursuant to paragraph (3) shall be given prompt written notice of the decision and, if not satisfied with such decision, may request the Appeal Panel to review the decision pursuant to Bylaw 1001.
- (7) Subject to s. 95(1) of the Act, a decision of the Registration Committee in respect of which no appeal has been made to the Appeal Panel shall be reported to the Board, shall be recorded in the minutes of the Board, and shall be final, binding and conclusive for all purposes.

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**632 Investigation of complaints after readmission/ reregistration**

- (1) If, following the successful application of a former member, candidate, student or firm for readmission to or reregistration, a complaint is made against the successful applicant in respect of misconduct alleged to have occurred subsequent to the successful applicant's previous resignation, termination, expulsion or involuntary or voluntary deregistration but prior to readmission or reregistration, the complaint shall be investigated by the Complaints Investigation Committee and, after such investigation, the Complaints Investigation Committee may exercise any of its powers pursuant to the Act and Bylaw 901 with respect to filing a false or misleading declaration under Bylaw 640.
- (2) If, after conducting a hearing into a matter referred to it by the Complaints Investigation Committee pursuant to paragraph (1), a Discipline Panel finds that the declaration filed in purported compliance with Bylaw 640 was false or misleading, by reason of a failure to specify in the declaration conduct which the successful applicant knew or should have known was conduct which, if engaged in by a member, candidate, student or firm could reasonably be considered a violation of the Code, then upon such finding the successful applicant's readmission or reregistration shall be revoked.
- (3) The procedure before and at a Discipline Panel hearing held pursuant to paragraph (2) shall be in accordance with the provisions of Bylaws 932 to 940.
- (4) Any member, candidate, student or firm in respect of whom a Discipline Panel has conducted a hearing and made a finding pursuant to paragraph (2) shall be given prompt written notice of the decision and, if not satisfied with such decision, may appeal the decision by filing a written appeal in accordance with the provisions of s.86 of the Act.
- (5) A Discipline Panel shall report its findings promptly to the Board.

*Bylaws 633 to 639 are reserved for future use.*

**640 Declaration to be filed**

Any applicant for readmission to or reregistration with CPA Manitoba shall file a declaration in the form approved by the Board attesting that, to the best of the applicant's knowledge and belief, since the applicant's resignation, termination, expulsion or voluntary or involuntary deregistration, the applicant has not engaged in conduct, other than as specifically set out in the declaration, that, if engaged in by a member, candidate, student or firm could reasonably be considered a violation of the Code.

*The next bylaw is Bylaw 701.*

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**700 CONTINUING PROFESSIONAL DEVELOPMENT**

**701 Definitions**

- (1) For the purposes of Bylaws 702 to 706:
  - (a) “continuing professional development” (CPD) is learning that develops and maintains professional competence to enable members to continue to perform their professional roles. Any learning and development that is relevant and appropriate to a member’s work and professional responsibilities and growth as a CPA will qualify for CPD. CPD includes verifiable and unverifiable learning activities.
  - (b) “verifiable” refers to learning activities that can be verified objectively; and
  - (c) “unverifiable” refers to learning activities that cannot be verified objectively.
- (2) The Board shall establish and publish a list of examples of learning activities that are considered to be verifiable or unverifiable.

**702 Mandatory continuing professional development**

- (1) Continuing professional development as established by the Board shall be completed, and satisfactory proof thereof, in the form of a duly completed compliance report as approved by the Board, shall be provided to CPA Manitoba by every member of CPA Manitoba, except for those members who have been exempted pursuant to policies established by the Board or by making application pursuant under paragraph (6)(a) below.
- (2) In the event that continuing professional development as required in paragraph (1) is not completed, the deficiency may be reported to the Complaints Investigation Committee and that committee may exercise any of its powers under Bylaw 901.
- (3) In the event that the compliance report required in paragraph (1) is not provided within two (2) months after the reporting date established by the Board, the member shall be suspended from membership. The suspended member may, subject to paragraphs (4) and (5) hereof, terminate the suspension and be returned to membership in good standing by filing the approved compliance report accompanied by the prescribed reinstatement fee in accordance with Bylaw 614.
- (4) In the event that the person whose membership has been suspended under paragraph (3) has continued to fail to provide the approved compliance report, accompanied by the prescribed reinstatement fee, within two months of suspension, the person’s membership shall be terminated and the Registration Committee shall be informed.
- (5) Any person whose membership is terminated under this bylaw may be readmitted upon filing the approved compliance report accompanied by the prescribed readmission fee as established by Bylaw 615 and on such terms as the Board may determine.
- (6) The Board may designate a committee which has the power to:
  - (a) hear applications from members or recommend policies for Board approval with respect to special circumstances which may give rise to partial or complete exemptions from the minimum continuing professional development requirements, including, but not limited to, retirement from active employment or practice, extended leaves of absence from work for medical or other reasons or other special circumstances as may arise;
  - (b) approve a form of compliance report to be filed by a member;
  - (c) review compliance reports submitted by members; and
  - (d) require a member to produce to the committee, a member of the committee or the Registrar, such verification of the contents of the member’s compliance report as the committee deems necessary.



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**703 Completion requirements**

Every member who has not been exempted from the minimum requirement pursuant to Bylaw 702 shall complete minimum continuing professional development requirements, as set forth below, over a three year rolling period:

- (a) each member shall complete a minimum of 120 hours of continuing professional development in each three year period, including a minimum of 60 hours of verifiable learning which shall include a minimum of 4 hours of verifiable learning in professional ethics; and
- (b) each member shall complete a minimum of 20 hours of continuing professional development annually, including a minimum of 10 hours of verifiable learning.

**704 Compliance reporting requirements**

- (1) On or before April 1 of every year, every member who has not been exempted from the requirement to complete continuing professional development shall file a compliance report, in form and content as approved by the Board or its designated committee, with respect to the member's continuing professional development activities during the previous calendar year.
- (2) Each member shall be responsible for identifying the continuing professional development hours to be completed and filing the approved form with CPA Manitoba.
- (3) In any particular year, the Board may extend the date upon or before which the approved compliance report must be filed and provide notice to the members of such extension as the Board believes is appropriate in the circumstances.

**705 Documentation requirements**

- (1) Every member who has not been exempted from the requirement to complete continuing professional development shall retain documentation to support the verifiable learning activities that have been reported on the member's compliance form.
- (2) Such documentation shall be retained for five (5) years after the completion of any particular year and may include certificates of completion, transcripts, evidence of attendance at conferences and seminars, published work, presentations, reports or other such documentation or evidence of completion as may be available.

**706 Transitional provisions**

- (1) The Board may establish any policies that, in its sole opinion, are appropriate to accommodate any changes to the mandatory continuing professional development requirements, reporting period, reporting due dates or other related matters that may be introduced by either the adoption of the bylaws or any subsequent amendments thereto.
- (2) The bylaws and regulations related to mandatory continuing professional development of the Society, the Association and the Institute existing immediately before the bylaws and regulations take effect are repealed as of the date of proclamation of the Act, or any earlier effective date that was adopted in accordance with the previously existing governing documents of the Society, the Association or the Institute, provided that:
  - (a) the repeal of such bylaws and regulations shall not affect their previous operation or any right, privilege, liability or obligation acquired, accrued, accruing or incurred under the repealed bylaws and regulations in relation to any legacy CMA, legacy CGA or legacy CA, as the case may be; and
  - (b) any investigation, proceeding or remedy relating to continuing professional development matters in relation to any legacy CMA, or legacy CGA or legacy CA, as the case may be, arising previous to the coming into force of the bylaws and regulations, including disciplinary matters arising from a failure to comply with the previous continuing professional development bylaws in force, may, subject to the provisions of the Act, be instituted, continued or enforced and any

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penalty or punishment may be imposed, as if the repealed bylaws and regulations had not been so repealed.

*The next bylaw is Bylaw 800.*

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**800 REGISTRATION OF FIRMS AND PROFESSIONAL CORPORATIONS**

**800 Register of firms**

CPA Manitoba shall maintain a register of firms, which in addition to the information prescribed by s. 19(3), (4) and (5) of the Act, shall also include:

- (a) the permit number assigned to each of offices of the firm and the date of the permit; and
- (b) such further particulars as may be directed by the Board.

**801 Registration for the practice of public accounting or any other regulated service**

- (1) Members shall not provide public accounting services or other regulated services unless they have:
  - (a) registered, with CPA Manitoba, a firm and any offices through which such services will be provided; and
  - (b) been granted a permit, by the Registration Committee, for each of the firm's offices providing those services.
- (2) The following professional services constitute "other regulated services":
  - (a) providing advice, counsel or interpretation with respect to the preparation of a tax return with the exception of providing voluntary tax preparation services through a CPA Manitoba program or Canada Revenue Agency program; or
  - (b) a forensic accounting, financial investigation or financial litigation support service.
- (3) Members who meet the following criteria are eligible to register a firm to provide public accounting or any other regulated services, as follows:
  - (a) in relation to the practise of public accounting,
    - (i) all members who were sole proprietors, partners, or shareholders of registered firms with the Institute, the Association or the Society as at the date of proclamation of the Act and who, after that date, continue to meet the public accounting practice requirements as established by resolution of the Board;
    - (ii) those members who do not qualify under paragraph (i), but who successfully complete a program of education and experience as may be established by resolution of the Board for the purpose of permitting such members to practise public accounting; or
    - (iii) those members who do not qualify under paragraph (i) or (ii), but who, in exceptional circumstances, have otherwise satisfied the Registration Committee as to their competence to practise public accounting.
  - (b) in relation to the provision of any other regulated services,
    - (i) all members who were sole proprietors, partners, or shareholders of registered firms with the Institute, the Association or the Society as at the date of proclamation of the Act and who, after that date, continue to meet any requirements established by resolution of the Board to provide the particular other regulated services;
    - (ii) those members who do not qualify under paragraph (i), but who successfully complete a program of education and experience as may be established by resolution of the Board for the purpose of permitting such members to provide the particular other regulated services; or
    - (iii) those members who do not qualify under paragraph (i) or (ii), but who, in exceptional circumstances, have otherwise satisfied the Registration Committee as to their competence to provide the particular other regulated services.
- (4) (a) The Board shall adopt or establish standards which must be met by members in order to register and maintain registration of a firm for the purpose of practising public accounting or providing any other regulated services. Such standards may require successful completion of examinations or experience in prescribed areas of professional services as part of a candidate's or student's practical experience or may require successful completion of examinations or experience in prescribed areas of professional services after admission to membership.

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(b) All applications for registration of a firm shall be evaluated by the Registration Committee on the basis of the member's or members' competence to practise public accounting or provide any other regulated services, as relevant to the application, in accordance with the standards adopted or established by the Board pursuant to paragraph (a).

- (5) An application for registration of a firm shall be made to the Registration Committee and shall include:
- (a) a completed application in the form approved by the Board, including
    - (i) the name of each person who has an ownership interest in the firm,
    - (ii) the name of each member, candidate or student through whom the firm will be providing professional services,
    - (iii) the legal structure of the firm,
    - (iv) the effective date of registration,
    - (v) the address of each of the offices of the firm, and
    - (vi) any other relevant information as may be determined to be necessary; and
  - (b) payment of any permit issuance fee established by the Board pursuant to Bylaw 809.

**802 Issuance of permits**

- (1) (a) Provided that the Registration Committee is satisfied with respect to the matters described in Bylaw 801 and this bylaw, when an application for registration of a firm and any of its offices is made under Bylaw 801, the Registrar shall issue a permit to any approved offices of the firm in the form approved by the Board.

(b) Permits shall remain the property of CPA Manitoba and in the event of the firm ceasing to exist or meet the requirements of the bylaws or the Act or otherwise having a permit for any of its offices suspended or cancelled, any such permit shall be returned to CPA Manitoba.

(c) All permits shall be attested by the Chair and the Secretary-Treasurer.

(d) Each office of a firm shall make its permit available for inspection by the public upon request.

- (2) (a) A professional corporation through which any member will be practising public accounting may apply to the Registration Committee for a permit or a renewal of a permit for each of its offices if the provisions of s. 26 of the Act and paragraph (3)(a) are met and the corporation has fulfilled any other requirements as may be established by the Board.

(b) A corporation through which any member will be providing other regulated services may apply to the Registration Committee for a permit or a renewal of a permit for each of its offices if the requirements of paragraph (3)(b) of this bylaw are met and the corporation has fulfilled any other requirements as may be established by the Board.

- (3) A firm may apply, in respect of each of its offices, to the Registration Committee for a permit or a renewal of a permit to practise public accounting or provide any other regulated service if the following conditions are met:

- (a) in the case of a firm providing public accounting services;
  - (i) the proprietor or at least one partner or voting shareholder is a member or a professional corporation;
  - (ii) where the firm is controlled by a member or members, the name of the firm or its descriptive style contains the words "Chartered Professional Accountant" or "Chartered Professional Accountants", as appropriate;
  - (iii) where the firm is not controlled by a member or members, the name of the firm or its descriptive style does not contain the words "chartered professional accountants", "public accountants", or "professional accountants";

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- (v) the firm has filed an application in the form approved by the Board and paid the permit registration fees as established by the Board; and
  - (vi) the firm has fulfilled any other requirements as may be established by the Board.
- (b) in the case of a firm providing other regulated services,
- (i) the proprietor or at least one partner or voting shareholder is a member, or a corporation with at least one voting shareholder who is a member;
  - (ii) where the firm is controlled by a member or members, the name of the firm or its descriptive style may contain the words “Chartered Professional Accountant” or “Chartered Professional Accountants”, as appropriate, unless the firm is a corporation;
  - (iii) where the firm is not controlled by a member or members, the name of the firm or its descriptive style does not contain the words “Chartered Professional Accountants”, “Public Accountants”, or “Professional Accountants”;
  - (iv) the firm has filed an application in the form approved by the Board and paid the permit registration and permit issuance fees as established by the Board; and
  - (v) the firm has fulfilled any other requirements as may be established by the Board.

**803 Firm names**

- (1) The name of a firm shall be subject to approval by the Registration Committee and the Registration Committee shall, in its sole discretion, determine whether such a name is consistent with the Code.
- (2) As at September 1, 2015, a firm that is registered to provide public accounting services or any other regulated services may use the words “Chartered Professional Accountant” or “Chartered Professional Accountants” as part of its name or descriptive style, provided that such use is in accordance with Bylaw 802(3) and the Code.
- (3) After March 31, 2017, a firm that is registered to provide public accounting services shall use the words “Chartered Professional Accountant” or “Chartered Professional Accountants” as part of its name or descriptive style and such use shall be in accordance with Bylaw 802(3) and the Code.
- (4) After March 31, 2017, no firm shall use the words “Chartered Accountant(s)” or “Certified General Accountant(s)” or “Certified Management Accountant(s)”, as part of its name or descriptive style.
- (5) The Board may establish a policy with respect to the names of firms that are registered with the Institute, the Association and the Society as at September 15, 2015 in order to permit a reasonable period of time:
  - (a) to transition to the use of “Chartered Professional Accountant(s)” from the former requirement for the use of “Chartered Accountant(s)”, “Certified General Accountant(s)” or “Certified Management Accountant(s)” as part of the firm’s name or descriptive style; or
  - (b) to discontinue the use of “Chartered Accountant(s)”, “Certified General Accountant(s)” or “Certified Management Accountant(s)” as part of the firm’s name or descriptive style in cases where such use is no longer permitted.

**804 Change in particulars**

A firm shall inform the Registrar of any change in the particulars set forth in the application furnished pursuant to Bylaw 802 by providing to the Registrar notice of such change in writing within thirty (30) days of the change.

**805 Term of permit**

A permit issued under Bylaw 802 is valid from the date on which it is issued until the date of expiry shown on the permit unless it is sooner cancelled in accordance with the bylaws.

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**806 Renewal of permit**

Subject to Bylaw 807 and provided that the firm remains in compliance with all fees, notices and any other requirements of the bylaws and the Act, the Registrar shall annually renew the permit of each office of a firm.

**807 Refusal to register, reregister or issue or renew permit**

- (1) The Registration Committee may refuse to register or reregister a firm, or to issue a permit to or renew the permit of any office of a firm, if the committee is not satisfied that the firm has provided proper evidence of eligibility to be registered or be granted a permit in accordance with s. 26(1) of the Act or the bylaws.
- (2) When the Registration Committee refuses to register or reregister a firm or issue or renew a permit pursuant to paragraph (1), or approves such application with conditions, the Registrar shall notify the applicant in writing of the decision and the reasons for the decision.
- (3) Upon receipt of a decision described in paragraph (2), an applicant may make an appeal to an Appeal Panel in accordance with the provisions of Bylaw 1001 for a review of the decision of the Registration Committee.

**808 Suspension or cancellation of permit**

- (1) The registration of a firm and each permit for any office of the firm may be cancelled or suspended by the Registration Committee if
  - (a) the firm fails to comply with any provision of the Act or the bylaws or regulations; or
  - (b) a member, through whom a firm or corporation provides professional services, does or fails to do anything which results in suspension or termination of membership in good standing.
- (2) A permit for an office of a professional corporation shall not be cancelled by reason only of the matters referred to in s. 31(2) of the Act and instead of cancelling or suspending any such permit, the Registration Committee may take one or more of the actions set out in s. 32 of the Act.
- (3) Any power that may be exercised under the Act and the bylaws and regulations in respect of a firm may continue to be exercised with respect to a firm whose registration has been suspended for any reason or where a permit for any of its offices has been suspended for any reason.

**809 Annual permit registration fee/ permit issuance fee**

- (1) The Board may establish, by resolution, policies setting permit fees for the registration of a firm and each of the offices of a firm and such policies may exempt some types of offices from such fees.
- (2) Such permit registration fees are payable:
  - (a) at the time that an application is made to register a firm or for a permit for each office of a firm, provided that any such fee shall be refunded in full in respect of any application that is not approved; and
  - (b) annually in respect of each office of a firm on a date which is established by resolution of the Board, provided that where a firm has registered to provide both public accounting and other regulated services in any of its offices, only one such fee shall be payable with respect to that office of the firm.

**810 Annual practitioner fees**

Every firm registered in Manitoba to provide public accounting or any other regulated services shall pay an annual practitioner fee which shall be set in such amount as the Board may establish by resolution. Such fee shall be assessed as of such date as may be determined by the Board, in respect of:

- (a) each member who is a proprietor, partner, shareholder or employee of the firm in Manitoba; and

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(b) each candidate and student who is an employee of the member's firm in Manitoba,

provided that only one such fee shall be payable annually in respect of each such member, candidate or student.

**811 Non-payment of fees by firms**

- (1) The Board may assess a late fee in relation to any fee due from any firm when a permit registration or an annual practitioner fee is not remitted by the due date.
- (2) When any permit registration or annual practitioner fees have not been paid within two (2) calendar months of the date that such amount first became due, the registration of the firm and the permit for each office of the firm shall be suspended as of the final date for payment and such suspensions shall be reported to the Registration Committee.
- (3) When the registration of a firm and the permit for each of its offices that were suspended pursuant to paragraph (2) have not been reinstated within two (2) calendar months of the date of that suspension, the continuing default shall be reported to the Registration Committee and the firm shall be deregistered and the permit of each office of the firm shall be cancelled.
- (4) When a firm has been suspended or deregistered and the permit of each of its offices has been suspended or cancelled pursuant to paragraph (2) or (3), the suspended or former firm may apply to the Registration Committee for reregistration and to have a permit reissued to each of its offices upon
  - (a) making a written application in the form approved by the Board,
  - (b) remitting payment of the outstanding fees and the appropriate permit reissuance fees in an amount as established by the Board, and
  - (c) meeting any other conditions which may be imposed by the Registration Committee with respect to the reregistration of the firm or reissuance of the permit for each of its offices.

**812 Bankruptcy of professional corporations**

In the event that a professional corporation declares bankruptcy,

- (a) a member who is a shareholder in the professional corporation shall notify CPA Manitoba in writing of such bankruptcy not later than fifteen (15) days after the event; and
- (b) the provisions of Bylaws 620 and 622 that apply to member shall apply *mutatis mutandis* to the professional corporation.

**813 Ceasing use of "Chartered Professional Accountant(s)"**

A firm or former firm that has been suspended or deregistered for any reason shall cease carrying on practice under the name or descriptive style of "Chartered Professional Accountant" or "Chartered Professional Accountants".

**814 Reregistration of firms after deregistration as a result of a disciplinary matter**

The provisions of Bylaws 630 to 640 shall apply *mutatis mutandis* to a former firm that applies for reregistration after having been deregistered as a result of a disciplinary matter.

*Bylaws 815 to 849 are reserved for future use.*

**850 Practice inspections**

Every firm shall be subject to an inspection in accordance with policies established by resolution of the Board for that purpose. For the purpose of Bylaws 850 to 853, references to "firm" include the Office of the Auditor General Manitoba and the Office of the Auditor General of Canada, if such an office is located in Manitoba. The inspection of any such firm or any of its members or offices shall be conducted by the Practice Inspection Committee.

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**851 Practice Inspection Committee**

- (1) The Practice Inspection Committee shall consist of such members, including a Chair as are appointed by the Board.
- (2) The Practice Inspection Committee shall act on behalf of the Board in:
  - (a) the supervision of assistance to, and inspection of, the practices of firms with a view to the maintenance of professional standards by firms as such standards relate to the performance of public accounting services or any other regulated service;
  - (b) receiving, considering and evaluating the reports and recommendations of any practice inspector pursuant to paragraph (4) hereof;
  - (c) advising the firm whose practice has been inspected of any deficiencies and resulting related recommendations relating to the standards of its public accounting services or any other regulated service and;
  - (d) the designation under Bylaws 402 of a firm or other organization as a pre-approved organization, including the determination of the number of candidates or students who may be employed in each such office; and
  - (e) exercising the investigation and inspection powers provided by Bylaw 402 with respect to approval as a pre-approved organization.
- (3) CPA Manitoba may retain the services of any individual or individuals on a fee basis or otherwise and may authorize any individual, such as a practice inspector or member advisor to:
  - (a) give to any member, candidate or student requesting practice assistance, such assistance when capable of doing so;
  - (b) inquire into all matters which may be brought to the practice inspector's attention or to the attention of the Practice Inspection Committee or its Chair;
  - (c) carry out a program of practice inspections in accordance with policies as adopted by the Board;
  - (d) interview any member, candidate or student and examine any working paper files, documents or other material in the possession or control of that person and that are related to the work of the Practice Inspection Committee;
  - (e) require any member, candidate, student or firm to co-operate with an inspection and to produce any working paper files, books, documents or other material in that person's possession, custody or control which may be required and which are directly relevant to the work of the Practice Inspection Committee;
  - (f) report, at the direction of the Practice Inspection Committee, the failure of any member, candidate, student or firm to co-operate with an inspection to the Complaints Investigation Committee as a breach of the Code and bylaws; and
  - (g) exercise any other power that is provided to CPA Manitoba pursuant to Part 9 of the Act (Compliance).
- (4) The Practice Inspection Committee shall provide to the firm, in writing, its report with respect to the results of every practice inspection.
- (5) Following the completion of the inspection and communication of the Practice Inspection Committee's report, the firm shall take appropriate measures to address the deficiencies and resulting recommendations relating to the standards of its public accounting services or any other regulated service as contained in the written report of the Practice Inspection Committee.
- (6) A firm or other organization shall have the right to make an appeal to an Appeal Panel pursuant to Bylaw 1001 if it is dissatisfied with a decision made by the Practice Inspection Committee with respect to its approval as a pre-approved organization under Bylaw 402.

**852 Practice inspection fees**

- (1) Every firm in Manitoba shall pay, within thirty (30) days, an invoice in relation to the cost of any assistance provided by a practice inspector or in relation to the cost of any practice inspection or



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follow-up inspection, such invoice to be determined in accordance with rates as established by resolution of the Board.

- (2) The Board may assess a late fee in relation to any such invoice due from any firm when payment is not remitted by the due date.
- (3) When an amount that has been invoiced to a firm pursuant to paragraphs (1) or (2) is not paid within two (2) calendar months of the date that such amount first became due, the registration of the firm and the permit for each office of the firm shall be suspended as of the final date for payment and such suspensions shall be reported to the Registration Committee.
- (4) When the registration of a firm and the permit for each of its offices that were suspended pursuant to paragraph (3) have not been reinstated within two (2) calendar months of the date of that suspension, the continuing default shall be reported to the Registration Committee and the firm shall be deregistered and the permit of each office of the firm shall be cancelled.
- (5) When a firm has been suspended or deregistered and the permit of each of its offices has been suspended or cancelled pursuant to paragraph (3) or (4), the suspended or former firm may apply to the Registration Committee for reregistration and to have a permit reissued to each of its offices upon:
  - (a) making a written application in the form approved by the Board;
  - (b) remitting payment of the outstanding invoice and the appropriate permit reissuance fees in an amount as prescribed by the Board; and
  - (c) meeting any other conditions which may be imposed by the Registration Committee with respect to the reregistration or the firm or reissuance of a permit for each of its offices.

**853 Confidential information**

Subject to a requirement to disclose information pursuant to Bylaw 109, the Practice Inspection Committee and any member thereof and any person acting on its behalf shall maintain the confidentiality of

- (a) all practice assistance and practice inspection reports and files;
- (b) all working paper files, books, documents or other material; and
- (c) the affairs of any member, candidate, student or firm and of any of the firm's clients.

*Bylaws 854 to 869 are reserved for future use.*

**870 PROFESSIONAL LIABILITY INSURANCE**

**871 Mandatory professional liability insurance (PLI)**

- (1) Every firm that is registered with CPA Manitoba to provide public accounting or any other regulated services shall obtain and maintain professional liability insurance in accordance with the policy adopted or established by the Board for that purpose.
- (2) The policy adopted or established by the Board pursuant to paragraph (1) may address such matters as:
  - (a) the amount, type and nature of required minimum coverage;
  - (b) compliance reporting requirements;
  - (c) different requirements in relation to the provision of different professional services;
  - (d) any transition to professional liability insurance requirements established by the Board from the former professional liability insurance requirements of the Association, the Society and the Institute; and
  - (e) any other matter that the Board believes is relevant to minimum requirements for mandatory professional liability insurance.

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- (3) Satisfactory proof of professional liability insurance coverage shall be provided to the Registrar in accordance with the policy adopted or established by the Board upon application for approval of the registration of a firm in Manitoba and annually thereafter.

**872 Failure to comply with PLI requirements**

- (1) If the requirements of Bylaw 871 have not been met and the firm has been
- (a) directed by the Registrar or other authorized officer or employee of CPA Manitoba to arrange for the required insurance or to provide the required satisfactory proof, and
  - (b) advised that failure to comply with paragraph (a) within fifteen (15) working days shall result in the suspension or cancellation of the permit of the firm,
- then, upon the expiry of that fifteen (15) day notice period, the firm shall be deregistered and the permit for each of its offices shall be cancelled and such deregistration and cancellation shall be reported to the Registration Committee.
- (2) When a former firm has been deregistered and permits for each of its offices have been cancelled pursuant to paragraph (1), the former firm may apply to the Registration Committee for reregistration and to have permits reissued for each of its offices upon
- (a) making a written application in the form approved by the Board,
  - (b) providing satisfactory proof of the required insurance coverage;
  - (c) remitting payment of the appropriate permit reissuance fees in an amount as prescribed by the Board, and
  - (d) meeting any other conditions which may be imposed by the Registration Committee with respect to its reregistration and the reissuance of a permit for each of its offices.

**873 Production of PLI policy**

- (1) Upon the request of the Registrar, a practice inspector or other such officer or employee as may be designated by the Board, a firm shall produce the professional liability insurance policy that it carries and shall provide all information and documents relevant to the policy.
- (2) Firms shall provide such other information as the Board requests to verify compliance with this bylaw and the Board policy established pursuant to Bylaw 871.

*The next bylaw is Bylaw 901.*

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**900 COMPLAINTS AND DISCIPLINE**

**901 Complaints Investigation Committee**

- (1) The Complaints Investigation Committee shall consist of such members, including a Chair and one or more Vice-Chairs, and such public representatives as are appointed by the Board pursuant to s. 50(1) of the Act.
- (2) The Complaints Investigation Committee shall be responsible for the initiation of the disciplinary work of CPA Manitoba and in the execution of its duties shall have the powers conferred upon it by the Act, and more specifically:
  - (a) to receive in writing from any person a complaint of professional misconduct or of incompetence by or on the part of an investigated party;
  - (b) to make such preliminary investigation and enquiry as it deems proper into any such complaint or into any act, omission, matter or thing which may constitute or involve professional misconduct or incompetence on the part of any investigated party, or which may constitute or involve violations of the Code or the bylaws, regulations or policies of CPA Manitoba;
  - (c) to determine the time and place of and procedure at its meetings and all such other matters as may be necessary for the work of the Complaints Investigation Committee;
  - (d) to take any action with respect to an investigated party that the Complaints Investigation Committee considers appropriate and that is not inconsistent with the Act or the bylaws, and
  - (e) when previous consideration of a complaint has resulted in a decision to not make a charge and new evidence of a material nature in support of the complaint is received, reconsider the complaint and any action taken in respect of it and take whatever new action, if any, it considers to be appropriate.

**902 Immediate suspension/conditions**

When the Complaints Investigation Committee exercises its power under s. 64 of the Act to suspend or impose conditions on the registration of a member, candidate, student or firm, notice shall be served personally or sent by registered mail addressed to the member, candidate, student or firm at the last known address of the intended recipient as it appears in the records of CPA Manitoba.

*Bylaws 903 to 929 are reserved for future use.*

**930 Discipline Committee**

- (1) The Discipline Committee shall consist of a Chair and one or more Vice-Chairs who shall be members, and such other members and public representatives as are appointed by the Board under s. 69(1) of the Act.
- (2) When a matter is referred by the Complaints Investigation Committee for a hearing, the Discipline Chair, or designated alternate chair, shall convene a Discipline Panel from among the members of the Discipline Committee to hear the matter and the provisions of s. 68 to 90 of the Act and Bylaws 931 to 963 apply.

**931 Discipline Panel powers**

A Discipline Panel shall be responsible to adjudicate any matters referred to it by the Complaints Investigation Committee and in the execution of its duties shall have the powers conferred upon it by the Act, and more specifically, the power to make findings and orders for the imposition of sanctions in accordance with s. 81 of the Act in relation to the matters that are referred to it.

**932 Service of documents**

- (1) Unless a provision of the Act or the bylaws requires that a document be served personally on an investigated party, all documents, including notices, charges, decisions, orders, and reasons required to be served upon an investigated party may be served:
  - (a) personally upon the investigated party;

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- (b) by regular mail addressed to the last known mailing address, according to CPA Manitoba's records, of the investigated party, or such other address as stipulated in writing by the investigated party;
  - (c) by electronic means or by telephone transmission to the last known electronic address or facsimile number to CPA Manitoba's records, of the investigated party, or such other address as stipulated in writing by the investigated party; or
  - (d) at the option of the investigated party, personally or by mail or electronic means or telephone transmission upon the legal counsel who has been retained to act in the discipline proceeding.
- (2) All documents required to be served upon the Complaints Investigation Committee in a discipline proceeding shall be served upon legal counsel for the Complaints Investigation Committee.
  - (3) Documents served personally pursuant to this bylaw shall be deemed to have been received by the party served on the day of service, and any time periods running pursuant to the bylaws shall begin to run from and include the calendar day next following the day of service.
  - (4) Service of any document served pursuant to this bylaw may be proved by statement under oath, written or oral, of the person who made the service.
  - (5) The provisions of Bylaw 214 shall apply to documents served by regular mail, electronic means or telephone transmission.
  - (6) If an investigated party establishes that a document served pursuant to this bylaw was not received, any consequences resulting from the failure of service shall be void, the investigated party shall be restored as nearly as is possible to the position he, she or it was in immediately before the failed service, and the document shall be re-served.

**933 Record of proceedings**

The proceedings at any hearing shall be recorded in a manner that enables a complete transcript of the proceedings to be produced if such a transcript is required for any bona fide purpose.

**934 Admissibility of evidence and documents**

- (1) Where a matter is referred to a Discipline Panel in relation to:
  - (a) a finding by a court of law; or
  - (b) a settlement with or finding of any provincial CPA body or a professional or other regulatory body as defined in the Code;the Discipline Panel may accept as conclusive proof of the facts a copy of the relevant certificate of conviction, or original information in the case of an absolute discharge; the decision and order; the settlement agreement; or any other relevant document certified by the issuing body.
- (2) To the extent permitted by any applicable provision or statute for the time being in force, the Discipline Panel may
  - (a) (i) admit as evidence, whether or not given or proven under oath or affirmation or admissible as evidence in a court, any oral testimony and any document or other thing relevant to the subject matter of the proceedings, and
  - (ii) act on such evidence, provided that such evidence as is admitted is considered reliable and not unduly prejudicial to the investigated party and provided that the stipulations in the applicable provision or statute as to the giving of, and the time for, notice may be varied or waived where appropriate;
  - (b) admit a copy of a document in the place of the original as evidence where it is satisfied as to its authenticity; and
  - (c) grant leave to the person producing or to the person entitled to a document that has been filed in evidence, to cause, or to itself cause, such document to be photocopied, and may authorize the photocopy to be filed in evidence in the place of the document filed and release the document

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filed, or may furnish to the person producing it or the person entitled to it a certified photocopy of the document filed.

- (3) All exhibits tendered during a hearing of the Discipline Panel shall be identified by the Chair by physically endorsing such identification upon or annexed to the exhibits.

**935 Adjournment of Discipline Panel**

A hearing before a Discipline Panel may be adjourned at any time and from time to time and no further notice shall be required, but may, at the discretion of the Panel, be ordered.

**936 More than one investigated party charged**

If more than one investigated party is involved in any charge or if there is more than one charge, the formal hearing may proceed as to each charge or as to each investigated party separately or together as the Chair may determine.

**937 Other procedural matters**

Unless otherwise specifically provided, the procedures at all formal hearings shall be determined by the ruling of the Chair, whose ruling shall be final, binding and conclusive, and the Discipline Panel may;

- (a) make such orders or give such directions in proceedings before it as it considers proper to prevent abuse of its processes;
- (b) make such orders and give such directions as it considers necessary for the maintenance of order, and such orders or directions may be enforced in the manner provided in any applicable provision or statute for the time being in force;
- (c) take notice of facts that may be judicially noticed, and any generally recognized scientific or technical facts, information, or opinions within its scientific or specialized knowledge;
- (d) exclude from a hearing anyone, other than a barrister and solicitor qualified to practise in Manitoba, appearing as an agent on behalf of a party or as an adviser to a witness if it finds that such person is not competent to properly represent or advise the party or the witness or does not understand and comply with the duties and responsibilities of an advocate or adviser; and
- (e) reasonably limit further cross-examination of a witness where it is satisfied that the cross-examination of the witness has been sufficient to disclose fully and fairly the facts in relation to which the witness has given evidence.

**938 Amendment of charge**

- (1) Any charge may be amended at the hearing with leave of the Discipline Panel either;
  - (a) upon the consent of the parties to the proceedings; or
  - (b) provided that notice of application for amendment setting out the proposed amendment was served upon the other party and the Secretary-Treasurer of the Discipline Panel at least five (5) days prior to the hearing date.
- (2) Where there is a variance between the wording of a charge and the evidence presented in support thereof, and where, in the opinion of the Discipline Panel, the investigated party has not been prejudiced by lack of notice, the Panel may direct an amendment of the charge so as to make it conform to the evidence and proceed with the hearing of the charge; but where, in the opinion of the Discipline Panel, the investigated party may be prejudiced by such amendment, the Panel, if it is of the opinion that such prejudice can be removed by an adjournment, may make such amendment and adjourn the hearing to a later date.
- (3) Where an amendment is made pursuant to this bylaw, a reference in the bylaws to a “charge” thereafter shall mean the charge as amended.

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**939 Witnesses**

- (1) The Discipline Panel may require any person, including the person charged, by summons, notice or subpoena issued pursuant to *The Evidence Act of Manitoba, RSM E150* or other provision or statute for the time being in force, to:
  - (a) give evidence on oath or affirmation at the formal hearing; and
  - (b) to produce in evidence at such hearing documents and things specified in the summons, notice or subpoena provided that such evidence, documents and things are admissible and relevant to the subject matter of the proceedings.
- (2) The summons, notice or subpoena has the same effect as a notice or subpoena in a court proceeding requiring a witness to attend at a hearing or produce documents and shall be served in the same way.
- (3) In any hearing before the Discipline Panel:
  - (a) a witness may have counsel or an agent present but such counsel or agent may take no active part in the hearing without leave of the Chair; and
  - (b) where such hearing is closed to the public, counsel or agent to the witness shall not be entitled to be present except when that witness is giving evidence.

**940 Right to counsel or agent**

At any formal hearing of a charge, the investigated party shall be entitled to be present and to be represented by legal counsel or other agent who may be present during the hearing to question any witnesses, and to submit statements, evidence and argument.

*Bylaws 941 to 959 are reserved for future use.*

**960 Final decision, order and reasons to be written**

The Discipline Panel shall make a written decision, consisting of its findings on a matter, any order made by it and the reasons for its decision in writing in accordance with s. 83 of the Act.

**961 Publication of decisions**

The Discipline Panel shall make its decision available to the public in accordance with s. 84 of the Act.

**962 Filing of decision or order with Court**

In accordance with s.82(4) of the Act, an order of the Discipline Panel for a fine, costs or both may be filed in the Court of Queen's Bench for Manitoba and the order may be enforced in the same manner as a judgment of the Court.

**963 Appeals of Discipline Panel decisions**

Any investigated party found guilty of any charge by a Discipline Panel may appeal against any finding or order of the Discipline Panel by filing a written appeal in accordance with the provisions of s. 86 of the Act.

*The next bylaw is Bylaw 1001.*

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**1000 APPEALS**

**1001 Appeals process**

- (1) The Appeals Committee shall consist of a Chair and one or more Vice-Chairs who shall be members, and such other members and public representatives as are appointed by the Board under s. 91(1) of the Act.
  
- (2) (a) As provided by s. 91(2) of the Act, the Appeals Chair, or designated alternate chair, shall convene an Appeal Panel from among the members of the Appeal Committee to consider an appeal when in receipt of a duly constituted notice of appeal in relation to
  - (i) a decision of the Complaints Investigation Committee to dismiss a complaint or to take no further action or to accept an undertaking with respect to the complaint (s. 46(2)(a) and 57(1)(b) or (g) of the Act);
  - (ii) a decision of the Complaints Investigation Committee to suspend or impose conditions on an investigated party (s.64(1) of the Act);
  - (iii) a decision of the Registration Committee to deny an application for a permit or for registration as a member, candidate, student or firm, or any other decision of the Registration Committee in respect of which these bylaws provide that an appeal may be made (s.22 or 26(5) of the Act);
  - (iv) a decision of the Practice Inspection Committee with respect to the approval of a firm or organization as a pre-approved organization (Bylaw 851(2)).(b) The provisions of s. 91 to 94 of the Act, this bylaw and Bylaws 1002 to 1005, as applicable, govern the reviews of such appeals.
  
- (3) Any notice of appeal made pursuant to this bylaw shall set out the grounds for appeal and shall state the relief sought. In instances where the relief asked is:
  - (a) a change in any finding on which the original decision was based, then the finding and the change requested shall be set forth in the notice of appeal; or
  - (b) the setting aside of, or a change in, the whole or any part of the original decision, such decision or part of the decision shall be set forth in the notice of appeal.
  
- (4) When a notice of appeal is duly given, the Chief Executive Officer or designated alternate person shall:
  - (a) promptly give notice of the appeal to any other party to the proceeding; and
  - (b) give notice to the parties to the proceedings of the time and place appointed for an appeal hearing, where a hearing is required, at least ten (10) days prior to the date of the hearing.
  
- (5) Where an appeal hearing is held, either as required by the Act or by decision of the Appeal Panel, amendments of an appeal are governed as follows:
  - (a) Except by leave of the Appeal Panel, no ground for appeal may be put forth, and no relief may be asked at an appeal hearing, which is not included in the notice of appeal.
  - (b) A notice of appeal may be amended at the appeal hearing with leave of the Appeal Panel, either:
    - (i) upon the consent of the parties to the proceeding; or
    - (ii) provided that notice of application for amendment setting out the proposed amendment was served upon the other party and the Chief Executive Officer or designated alternate person at least five (5) days prior to the appeal hearing date.
  - (c) Where an amendment to an appeal is made pursuant to this bylaw, a reference in the bylaws to a “notice of appeal” thereafter shall mean the notice of appeal as amended.
  
- (6) The decision of the Appeal Panel in any particular case shall be final, binding and conclusive except for those registration decisions of the Appeal Panel which may be appealed to the Court of Queen’s Bench as provided by the Act in s. 95(1).

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**1002 Complainant appeals**

- (1) A complainant who is not satisfied with a decision of the Complaints Investigation Committee may appeal such a decision to the Appeal Panel constituted for that purpose in accordance with s. 91(2) of the Act.
- (2) The appeal must be made in writing to the Chief Executive Officer or designated alternate person within thirty (30) days of the notification to the complainant of the decision of the Complaints Investigation Committee. The Chief Executive Officer or designated alternate person may grant an extension of the deadline for a request for appeal in extenuating circumstances.
- (3) In accordance with s. 93(3) of the Act, the Appeal Panel:
  - (a) need not 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 appeal;
  - (b) shall, upon receipt of the written appeal from the complainant, give the investigated party and Complaints Investigation Committee an opportunity to make a written submission to it; and
  - (b) may base its decision solely on the basis of any such submission.
- (4) The Appeal Panel shall consider the appeal within 60 days of notice of the appeal and make a decision in accordance with s. 93(1) of the Act.
- (5) The Appeal Panel shall provide written notice of its decision and the reasons for its decision in accordance with s. 93(2) of the Act.

**1003 Appeals of immediate suspension/conditions**

- (1) An investigated party may appeal, to an Appeal Panel constituted for that purpose in accordance with s. 91(2) of the Act, a decision of the Complaints Investigation Committee to suspend or place conditions on the investigated party, pending the result of an investigation into a complaint.
- (2) The appeal must be made in writing to the Chief Executive Officer or designated alternate person within fifteen (15) days of the notification to the investigated party of the decision of the Complaints Investigation Committee. The Chief Executive Officer or designated alternate person may grant an extension of the deadline for a request for appeal in extenuating circumstances.
- (3) In accordance with s. 94(1) of the Act, the Appeal Panel shall hold a hearing within 30 days of receiving the notice of the appeal.
- (4) The investigated party and Complaints Investigation Committee may appear, with or without representation by counsel, at such a hearing.
- (5) The Appeal Panel shall make a decision in accordance with the provisions of s. 93(1)(b) of the Act.
- (6) The Appeal Panel shall provide written notice of its decision and the reasons for its decision in accordance with s. 93(2) of the Act.

**1004 Appeals of registration decisions**

- (1) An applicant may appeal, to an Appeal Panel constituted for that purpose in accordance with the provisions of the Act, a decision of the Registration Committee to deny an application for a permit or for registration or any other decisions any other decision of the Registration Committee in respect of which these bylaws provide that an appeal may be made.
- (2) The appeal must be made in writing to the Chief Executive Officer or designated alternate person within thirty (30) days of the notification to the applicant, member, candidate, student or firm of the decision of the Registration Committee.



**Bylaws**  
**Chartered Professional Accountants of Manitoba**  
(Updated by CPA Manitoba Board – June 28, 2023)

- (3) In accordance with s. 93(3) of the Act, the Appeal Panel:
  - (a) need not 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 appeal;
  - (b) shall, upon receipt of the written appeal from the complainant, give the investigated party and Registration Committee an opportunity to make a written submission to it; and
  - (c) may base its decision solely on the basis of any such submission.
- (4) The Appeal Panel shall consider the appeal within 60 days of notice of the appeal and make a decision in accordance with s. 93(1) of the Act.
- (5) The Appeal Panel shall provide written notice of its decision and the reasons for its decision in accordance with s. 93(2) of the Act.

**1005 Appeals of inspection decisions**

- (1) A firm or organization may appeal, to an Appeal Panel constituted for that purpose in accordance with s. 91(2) of the Act, a decision made by the Practice Inspection Committee with respect to its approval as a pre-approved organization under Bylaw 402.
- (2) The appeal must be made in writing to the Chief Executive Officer or designated alternate person within thirty (30) days of the notification to the member or firm of the decision of the Practice Inspection Committee. The Chief Executive Officer or designated alternate person may grant an extension of the deadline for a request for appeal in extenuating circumstances.
- (3) In accordance with s. 93(3) of the Act, the Appeal Panel:
  - (a) need not 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 appeal;
  - (b) shall, upon receipt of the written appeal from the complainant, give the investigated party and Practice Review Committee an opportunity to make a written submission to it; and
  - (c) may base its decision solely on the basis of any such submission.
- (4) The Appeal Panel shall consider such an appeal within 60 days of notice of the appeal and may:
  - (a) dismiss the appeal;
  - (b) make any decision that in its opinion ought to have been made by the Practice Inspection Committee, or
  - (c) refer the matter back to the Practice Inspection Committee for further consideration in accordance with any direction that the Appeal Panel may give.
- (5) The Appeal Panel shall provide written notice of its decision and the reasons for its decision in accordance with s. 93(2) of the Act.

*End of Bylaws.*