

NOTICE OF MOTIONS

**TO BE PRESENTED TO THE MEMBERSHIP FOR
CONFIRMATION AT THE 2ND ANNUAL GENERAL
MEETING IN WHITEHORSE, YUKON ON TUESDAY, JUNE
19, 2018.**

The following amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 2nd Annual General Meeting of the Chartered Professional Accountants of Yukon. The meeting will be held at the High Country Inn, 4051 4th Avenue, Whitehorse, Yukon on Tuesday, June 19, 2018 at 4:00 pm.

NOTICE OF MOTIONS

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RESOLUTION 1

PUBLICATION OF INVESTIGATION COMMITTEE DETERMINATIONS AND RECOMMENDATIONS

Preamble: Public transparency of regulatory activities is important in ensuring public trust in a professional regulatory body. It has been determined that redacted Determination & Recommendations (“D&R”) should ordinarily be published on the CPAY public website as opposed to the members’ only website. This resolution confirms amendments to Bylaw 1108 to reflect this. The following was approved by the board on March 22, 2018.

Resolution RESOLVED that the following amendments to Bylaws 1100 and 1108 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on March 22, 2018, are confirmed in accordance with section 57(1) of the *Chartered Professional Accountants Act*, to come into force in accordance with section 57(5) of the *Act*:

Amendment to Bylaw 1108 (and housekeeping amendment to Bylaw 1100), to take effect after confirmation of the amendments at the 2018 Yukon AGM

PART 11 - INVESTIGATIONS

Definitions

1100 In this Part:

“**respondent**” means a member, former member, student, professional accounting corporation, former professional accounting corporation, registered firm or former registered firm subject to an investigation under section ~~54(3)~~ 31(1) of the Act.

...

Publication

- 1108 (1) If a respondent accepts a request under Bylaw 1106(7)(a) as a condition of accepting a recommendation under Bylaw 1106(9)(a), the Registrar must publish a notice concerning the committee’s determination and recommendation on CPA Yukon’s website or as otherwise specified in the request.
- (2) If a respondent accepts a determination and recommendation that are not conditional on a request under Bylaw 1106(7)(a), the Registrar must publish an anonymous summary of the determination and recommendation, that does not disclose the respondent’s identity, on CPA Yukon’s website.

- (3) The board may make regulations requiring or authorizing the Registrar
 - (a) to publish a notice or category of notices required under subsection (1) or (2) on a section of CPA Yukon's website
 - (i) _____ that is publicly accessible, or
 - (ii) _____ for which access is restricted to members, or
 - (b) to remove a notice or category of notices required under subsection (1) or (2) from the website after a specified period of time or after specified conditions are met.

Amendments to Bylaw Regulations

On March 22, 2018, the board also approved the following amendment to the bylaw regulations, for immediate effect. It is **not** part of the resolution to be voted on.

PART 11 - INVESTIGATIONS

Publication

- 1108/1
- (1) A notice required under Bylaw 1108(1) must be published on the publicly accessible section of CPA Yukon's website, unless otherwise specified in the request accepted by the respondent under Bylaw 1106(7)(a).
 - (2) A notice required under Bylaw 1108(2) must be published on the "~~members only~~" publicly accessible section of CPA Yukon's website, unless otherwise directed by the Investigation Committee under subsection (3).
 - (3) The Investigation Committee, with the support of at least two public representatives, may direct the Registrar to publish a notice that is required under Bylaw 1108(2) on a section of CPA Yukon's website for which access is restricted to members.

Preamble: The CPAY governing documents are currently silent regarding the number of consecutive unsuccessful nominations for, and regarding the revocation of, a fellowship award. A national report on Member Recognition Programs suggested that it would be appropriate to restrict the number of repeat nominations or to remove an awarded fellowship in certain circumstances. This resolution confirms amendments to Bylaw 505 that allow for the revocation of a member's fellowship in appropriate circumstances specified in the Bylaw Regulations. The associated amendments to the Bylaw Regulations also place limitations on repeat nominations. The following was approved by the board on March 22, 2018.

Resolution **RESOLVED** that the following amendments to Bylaw 505 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on March 22, 2018, are confirmed in accordance with section 57(1) of the *Chartered Professional Accountants Act*, to come into force in accordance with section 57(5) of the *Act*:

AMENDMENT TO BYLAWS

PART 5 – MEMBERSHIP

Fellows

- 505 (1) The board may make regulations respecting
- (a) the election of CPA members as fellows, ~~and~~
 - (b) the recognition of the fellowship status of a CPA member who is elected or admitted as a fellow by a provincial CPA body or a provincial legacy body, and
 - (c) the revocation of a CPA member's status as a fellow.
- (2) A CPA member in good standing who, immediately before the transition date, is
- (a) recognized by CGA Yukon as a fellow, as a result of having been elected or admitted as a fellow by the Certified General Accountants Association of Canada,
 - (b) a fellow of CA Yukon, or
 - (c) recognized by CMA Yukon as a fellow, as a result of having been elected or admitted as a fellow by the Society of Management Accountants of Canada
- is deemed to have been elected as a fellow of CPA Yukon.

Amendments to Bylaw Regulations

On March 22, 2018, the board also approved the following amendment to the bylaw regulations, to come into effect on the same day as the foregoing amendments to the bylaws. It is not part of the resolution to be voted on.

PART 5 - MEMBERSHIP

...

Election of Fellows

- 505/1
- (1) The board may elect CPA members in good standing as fellows in recognition of distinguished service to the profession, or for bringing distinction to the profession.
 - (2) Each year, the board must seek nominations for the election of fellows from among the CPA members in good standing.
 - ~~(3)~~ A CPA member is not eligible for nomination for election as a fellow under subsection (2) if
 - (a) the CPA member has been unsuccessfully nominated for election as a fellow three times during the previous seven years (excluding any nominations made in 2018 or earlier), or
 - (b) the CPA member's fellowship status has previously been revoked under subsection (6) or (7).
 - ~~(3)~~(4) The Registrar must, at the request of a CPA member in good standing, admit the CPA member as a fellow if ~~the CPA member~~
 - (a) the CPA member is a member in good standing of a provincial CPA body or provincial legacy body,
 - (b) the CPA member has been elected or admitted as a fellow of the provincial CPA body or provincial legacy body referred to in paragraph (a), and
 - (c) the CPA member provides evidence satisfactory to the Registrar of that election or admission, and
 - (d) the CPA member's fellowship status has not previously been revoked under subsection (6) or (7).
 - (5) If a former CPA member was a fellow at the time he or she ceased to be a member and is readmitted as a CPA member under Bylaw 501(5), the Registrar must reinstate his or her fellowship status unless that status has previously been revoked under subsection (6) or (7).
 - (6) A CPA member's status as a fellow is revoked immediately if
 - (a) the membership of the CPA member is suspended or cancelled under section 39(1)(b) of the Act,
 - (b) the CPA member voluntarily suspends or relinquishes his or her membership under Bylaw 1111(1)(f) or (g) or 1205(1)(f) or (g).

- (c) the CPA member enters into any other agreement under Bylaw 1111 or 1205 under which the CPA member agrees to revocation of his or her fellowship status.
 - (d) the CPA member accepts a determination and recommendation of the Investigation Committee under Bylaw 1106 under which the CPA member agrees to revocation of his or her fellowship status. or
 - (e) the membership of the CPA member is otherwise cancelled at the member's request or for any other reason
 - (i) while an investigation of the CPA member's conduct is pending under section 31 of the Act and Part 11 of the bylaws, or
 - (ii) while a hearing into the CPA member's competence, fitness to practise or professional conduct is pending under section 38 of the Act and Part 12 of the bylaws.
- (7) The board may revoke a CPA member's status as a fellow if
- (a) an order is made against the CPA member under section 39(1) of the Act that does not result in the immediate revocation of the CPA member's fellowship status under subsection (6)(a).
 - (b) the membership of the CPA member is suspended or cancelled for a reason that does not result in the immediate revocation of the CPA member's fellowship status under subsection (6).
 - (c) the CPA member becomes a bankrupt, including having made an assignment in bankruptcy or a receiving order being granted against the CPA member.
 - (d) the CPA member takes the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors.
 - (e) the CPA member is found guilty or pleads guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
 - (f) the CPA member's membership in, or fellowship status with, a provincial CPA body or provincial legacy body is suspended or cancelled.