

Highlights of Amendments to CPABC Bylaws and Bylaw Regulations, Code of Professional Conduct, Code of Professional Conduct Guidance Pursuant to the 2020 AGM

CPABC Bylaws

At the 2020 BC AGM, the CPABC Board of Directors approved amendments to the following bylaws, which came into effect in October 2020:

Membership admission requirements

- **Applications for Enrolment Bylaw 400(3)** was amended to require applicants to provide evidence satisfactory to the Registrar that the applicant is lawfully permitted to work or study in Canada.
- **Applications for Admission Bylaw 500(3)** was amended to set out when the Registrar should refer an application for enrolment to the Membership Committee for review to determine if the applicant is lawfully permitted to work or study in Canada.
- **Applications for Admission Bylaw 500(3.1)** was added to set out when an applicant can be exempt from the requirement of the applicant being lawfully permitted to work or study in Canada. (*new*)
- **CPA Membership Bylaws 501(8) and (9)** were amended to outline when an international professional accountant can be admitted as a CPA member.

Contact information

- **Student Contact Information Bylaws 407(1) and (2)** were amended to require students¹ to provide their current municipality of residence and a current business of employment address to the Registrar.
- **Membership Contact Information Bylaw 508(1)** was amended to require members to provide their current municipality of residence and a current business of employment address to the Registrar.
- **Membership Contact Information Bylaw 508(3)** was added to outline when a member is exempt from providing the Registrar with their current email address for delivery of regulatory communications. (*new*)

¹ In this notice, “students” refers only to candidates enrolled in the CPA Professional Education Program.

- **Contact Information and Practising Office Information Bylaw 707(2)** was amended to require every member with a public practice licence to provide the Registrar with the current street address for every authorized practising office in BC.
- **Inquiries about Membership, Licensure or Registration Status Bylaw 1307(1)** was amended to allow the Registrar to disclose the member's current business or employment address in response to any inquiry about an individual's membership or licensure status.

Membership committee

- **Membership Committee Bylaws 301(2)(b) and 301(3)** were amended to delete the words "Bylaw 406" and add the number "4" after "Parts."

Gender neutral language

The following bylaws were amended to include gender neutral language:

- **Extension of Term of Office of Board Vice Chair or Board Chair Bylaw 202.1**
- **Officers Bylaw 210(7)**
- **Independent Review of No Grounds Determination Bylaw 1106(7)**
- **Hearing Bylaw 1206(6)**

Definition of family

- **Prohibition on Practice Bylaw 405(3)** was amended to add the word "or equivalent" after spouse.
- **Public Practice by CPA Members Bylaw 700(3)** was amended to add the word "or equivalent" after spouse.

CPABC Bylaw Regulations

The CPABC Board of Directors also approved amendments to the following bylaw regulations, which came into effect at the same time as the bylaw amendments:

- **Application Deadline for Applicants from International CPA Education Programs 500/2** (*new*)
- **Term Limit 201/1**
- **Ceasing to Hold Office 202/1**
- **Elections of Fellows 505/1**
- **Continuing Professional Development Program: Post-Admission Requirement for Foreign Qualified Members 600/3**
- **Continuing Professional Development Program: Post-Admission Requirement for Legacy CGA Members 600/4**
- **Appointment of Assisting Accountant 704/4**

CPABC Code of Professional Conduct

The CPABC Board of Directors also approved amendments to the following rules in the *CPABC Code of Professional Conduct*, which came into effect in October 2020:

Commission and other compensation arrangements

- **Rule 216 (Commission and Other Compensation Arrangements)** was repealed and replaced with the new rule, which broadens the scope to include all members, not just those in public practice.

Gender neutral language

- **Rule 202.2 (Objectivity)** was amended to include gender neutral language.

CPABC Code of Professional Conduct Guidance

The CPABC Board of Directors also approved amendments to the following code guidance, which came into effect at the same time as the above code amendments:

- **Rule 204.1 to 204.3 Guidance 33**
- **Rule 204.4(10) to (12) Guidance 1**
- **Rule 204.4(14) and (15) Guidance 7**
- **Rule 204.4(16) and (17) Guidance 1 and 2**
- **Rule 210 Guidance D7 and E12**
- **Rule 217 Guidance 6**
- **Rule 216 Guidance 1 to 14 (*new*)**