

Notice of Motions

To be presented to the membership for confirmation at the 4th Annual General Meeting in Vancouver, British Columbia on Wednesday, June 26, 2019.

The following amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 4th Annual General Meeting of the Organization of Chartered Professional Accountants of British Columbia. The meeting will be held at the CPABC office at 800 – 555 West Hastings Street, Vancouver, British Columbia, on Wednesday, June 26, 2019 at 4:00 pm.

NOTICE OF MOTIONS

<u>Amendments to the Bylaws</u>	<u>Pages</u>
<i>Resolution 1 – Student Good Character Requirement</i>	3-6
<i>Resolution 2 – Restriction on Student Employment</i>	7

RESOLUTION 1 STUDENT GOOD CHARACTER REQUIREMENT

Preamble: It is reasonable that the public expects CPA students, by association with CPABC, to be ethical and of good character. As such, to protect the public and the reputation of the profession, it is proposed that the bylaws be amended to allow only applicants who satisfy a good character requirement to be enrolled in the Professional Education Program (“PEP”).

This resolution confirms amendments to Bylaws 400 and 401 to reflect this. The following was approved by the board on April 3, 2019.

Resolution RESOLVED that the following amendments to Bylaws 400 and 401 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on April 3, 2019, are confirmed in accordance with section 28(1) of the *Chartered Professional Accountants Act*, to come into force in accordance with section 28(4) of the *Act*.

PART 4 - STUDENTS

Applications for Enrollment

- 400 (1) Subject to section 31(2) of the Act and any regulations made under Bylaw 401, a person may apply for enrollment as a student by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for enrollment as a student must be accompanied by
- (a) any applicable enrollment application fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) The Subject to subsection (3.1), the Registrar may enrol an applicant as a student who
- (a) satisfies the qualifications and prerequisites for an educational program in accountancy established by CPABC under section 31(1) of the Act, and
 - (b) provides evidence satisfactory
 - (i) to the Registrar, or
 - (ii) if the Registrar refers the application to the Membership Committee, to the Membership Committee

that the applicant is of good character.

(3.1) The Registrar may refer any application for enrollment as a student to the Membership Committee for the committee's review and determination of whether the applicant meets the good character requirement under subsection (3)(b), and must do so

(a) before denying the application on the ground that the applicant does not meet the good character requirement, or

(b) if otherwise required under the regulations.

(4) As of September 6, 2016, an individual who is currently enrolled in the CPA PREP program is deemed not to be a student of CPABC under the Act until the individual becomes enrolled under this section as a student in the CPA PEP program.

Arrangements with Educational Body

401 The board may make regulations respecting the delegation of

(a) the board's authority respecting the delivery of educational programs established under section 31(1) of the Act, and

(b) subject to Bylaw 400(3.1), the Registrar's authority under Bylaw 400 respecting the enrollment of students in an educational program referred to in paragraph (a)

to a post-secondary institution or other educational body referred to in section 31(2) of the Act.

Amendments to Bylaw Regulations

On April 3, 2019, the board also approved the following amendments to the bylaw regulations, to come into effect at the same time as the above bylaw amendments. They are **not** part of the resolution to be voted on.

PART 4 - STUDENTS

Referral of Enrollment Applications to Membership Committee

400/1 The Registrar must refer an application for enrollment as a student to the Membership Committee for the committee's review and determination of whether the applicant meets the good character requirement under Bylaw 400(3)(b) if

(a) the applicant is a former student applying for re-enrollment whose previous enrollment was cancelled under section 53(4)(c) of the Act,

(b) a finding or determination has otherwise previously been made by a committee of CPABC, a legacy body, provincial CPA body or a

provincial legacy body that the applicant was incompetent or unfit to practise, committed professional misconduct, or contravened the Act, bylaws or Rules of Professional Conduct or corresponding legislation, bylaws or rules, or

(c) the applicant has been convicted of a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction.

CPA Western School of Business

401/1 (1) Delivery of the CPA PEP program, including the enrollment and training of students, the conduct and delivery of examinations, the establishment and collection of fees, dues and assessments payable by applicants for enrollment as a student and by students, and the exercise of any other functions of the board under section 30 and 32 of the Act in respect thereof, is delegated to the CPA Western School of Business in accordance with arrangements made between CPABC and the CPA Western School of Business under section 31(2) of the Act.

(2) Subject to subsection (3), the CPA Western School of Business is authorized to exercise the authority of the Registrar under Bylaw 400 with respect to the processing of applications for enrollment of students in the CPA PEP program.

(3) If there is any reason to question whether an applicant for enrollment as a student meets the good character requirement under Bylaw 400(3)(b), in accordance with any criteria or guidelines established by CPABC, the CPA Western School of Business must refer the application to CPABC for the Registrar or Membership Committee to review and determine whether the applicant meets the good character requirement in accordance with Bylaw 400(3)(b) and (3.1).

...

PART 5 - MEMBERSHIP

Limitations on Registrar's Authority

500/1 (1) The Registrar must not exercise the authority of the Membership Committee to admit a person to membership in CPABC if

(a) the applicant is a former member applying for readmission, other than an applicant who is currently a member in good standing of a provincial CPA body or a provincial legacy body,

(b) the applicant's application is under Bylaw 501(4) or (6),

(c) the applicant is a student who was re-enrolled as a student after the student's enrolment was cancelled

(i) under section 53(4)(c) of the Act, or

(ii) under Bylaw 406,

- (d) a finding or determination has otherwise previously been made by a committee of CPABC, a legacy body, a provincial CPA body or a provincial legacy body that the applicant was incompetent or unfit to practise, committed professional misconduct, engaged in conduct unbecoming a member, or contravened the Act, bylaws or Rules of Professional Conduct or corresponding legislation, bylaws or rules, or
 - (e) the applicant has been convicted of a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction.
- (2) ~~The Subject to subsection (3), the Registrar must refer any application described in subsection (1), and may refer any other application for admission as a member, to the Membership Committee for its review.~~
- (3) The Registrar is not required to refer an application described in subsection (1)(c)(i), (d) or (e) to the Membership Committee for its review under subsection (2), and may exercise the authority of the Membership Committee to admit the applicant as a CPA member, if
- (a) the applicant is currently enrolled as a student and applying for admission as a CPA member under Bylaw 501(1).
 - (b) the Membership Committee previously determined that the applicant met the good character requirement under Bylaw 400(3)(b)(ii).
 - (c) the Registrar is satisfied that there is no additional information the Membership Committee did not consider when it determined that the applicant met the good character requirement under Bylaw 400(3)(b)(ii) that gives rise to any reason to question whether the applicant currently meets the good character requirement under section 35(1)(b) of the Act and Bylaw 500(3)(a), and
 - (d) the Registrar is satisfied that the applicant meets all other applicable requirements for admission as a CPA member under Bylaw 501(1).

RESOLUTION 2 RESTRICTION ON STUDENT EMPLOYMENT

Preamble: Protection of the public is enhanced by prohibiting Professional Education Program (“PEP”) students from working for non-CPA registered firms or authorized practising offices in which a family member has a proprietary interest (“non-CPA family firm”).

This resolution confirms amendments to Bylaw 405 to reflect this. The following was approved by the board on May 29, 2019.

Resolution **RESOLVED** that the following amendments to Bylaw 405 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 29, 2019, are confirmed in accordance with section 28(1) of the *Chartered Professional Accountants Act*, to come into force in accordance with section 28(4) of the *Act*:

PART 4 - STUDENTS

...

Prohibition on Practice

- 405 (1) A student must not engage in public practice.
- (2) Subsection (1) does not prevent a student from providing services as an employee of a registered firm or other organization provided that the student complies with subsection (3) and any applicable requirements under section 47 of the Act.
- ~~(3) A student must not provide services as an employee of an organization engaged in public practice that is not a registered firm or a pre-approved training office if the student or the student's spouse, parent, child or sibling holds a proprietary interest in the organization.~~