



# NOTICE OF MOTIONS

**TO BE PRESENTED TO THE MEMBERSHIP FOR  
CONFIRMATION AT THE 6TH ANNUAL GENERAL  
MEETING IN WHITEHORSE, YUKON ON MONDAY, JUNE  
27, 2022.**

The following amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 6<sup>th</sup> Annual General Meeting of the Chartered Professional Accountants of Yukon. The meeting will be held at the Best Western Gold Rush Inn, 411 Main Street, Whitehorse, Yukon on Monday, June 27, 2022 at 4:30 pm.

## NOTICE OF MOTIONS

---

---

	<u>Pages</u>
<u>Amendments to the Bylaws</u>	<u>Pages</u>
<i>Resolution 1 – Self-Reporting of Bankruptcy or Insolvency</i>	<i>3-6</i>
<i>Resolution 2 – Membership Admission Requirements</i>	<i>6-8</i>

## RESOLUTION 1 SELF-REPORTING OF BANKRUPTCY OR INSOLVENCY

Preamble: CPA Yukon members are expected to self-report to CPA Yukon's Registrar in the event they become bankrupt or enter into insolvency proceedings. The language currently included in CPA Yukon's Bylaws relating to the need to self-report bankruptcies and insolvency proceedings needs updating and clarification to properly reflect currently applicable legislation.

This resolution confirms amendments to Bylaws 100, 408, 511, 805, and 908 to reflect this. The following was approved by the board on May 27, 2022.

### **PART 1 - DEFINITIONS**

#### **Definitions**

100 In these bylaws and the regulations, unless the context requires a contrary meaning:

...

"BIA" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3:

...

"insolvency proceeding" means

(a) a proposal or notice of intention to make a proposal under the BIA, or

(b) another proceeding seeking reorganization, readjustment, restructuring, composition, or similar relief for insolvent debtors under any law of Canada, or other applicable law;

...

### **PART 4 - STUDENTS**

...

#### **Obligation to Report**

408 (1) A student must immediately notify the Registrar, in writing,

- (a) upon becoming a bankrupt, including when ~~having the student has~~ made an assignment in bankruptcy or when a ~~receiving order is granted~~ bankruptcy order has been made against the student under the BIA,
- (b) ~~upon taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,~~
- (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
- (d) upon the suspension or cancellation of the student's enrollment as a student of a provincial CPA body or provincial legacy body.

...

## PART 5 - MEMBERSHIP

...

### Obligation to Report

- 511 (1) A member must immediately notify the Registrar, in writing,
- (a) upon becoming a bankrupt, including when ~~having the member has~~ made an assignment in bankruptcy or when a ~~receiving order is granted~~ bankruptcy order has been made against the member under the BIA,
  - (b) ~~upon taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,~~
  - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
  - (d) upon the suspension or cancellation of the member's membership in a provincial CPA body or provincial legacy body.

...

## PART 8 - PROFESSIONAL ACCOUNTING CORPORATIONS

...

### Obligation to Report

- 805 (1) A professional accounting corporation must immediately notify the Registrar, in writing,
- (a) upon becoming ~~a~~ bankrupt, including when ~~having the professional accounting corporation has~~ made an assignment in bankruptcy or when a ~~receiving order is granted~~ bankruptcy order has been made against the professional accounting corporation under the BIA,
  - (b) upon ~~taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors~~ filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,
  - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
  - (d) upon the suspension or cancellation of a permit, licensure or any other authorization issued to the professional accounting corporation by a provincial CPA body or provincial legacy body.

...

## PART 9 - REGISTERED FIRMS

...

### Obligation to Report

- 908 (1) A registered firm must immediately notify the Registrar, in writing,
- (a) upon becoming ~~a~~ bankrupt, including when ~~having the firm has~~ made an assignment in bankruptcy or when a ~~receiving order is granted~~ a bankruptcy order has been made against the firm under the BIA,
  - (b) upon ~~taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors~~ filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,
  - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or

- (d) upon the suspension or cancellation of registration, licensure or any other authorization issued to the firm by a provincial CPA body or provincial legacy body.

...

RESOLVED that the amendments to Bylaws 100, 408, 511, 805 and 908 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 27, 2022, 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*.

## RESOLUTION 2 MEMBERSHIP ADMISSIONS REQUIREMENTS

Preamble: The Government identified concerns in respect of some CPA Yukon's Bylaw amendments that were introduced in 2020 as to whether they were consistent with Canada's obligations under several international trade agreements. It was determined that the most appropriate approach would be to rescind the amendments that were introduced in 2020. This includes amendments to the Bylaws and to eliminate the language that refers to the need for applicants to be "a Canadian citizen, a permanent resident of Canada or otherwise lawfully permitted to work in Canada".

This resolution confirms amendments to Bylaws 400 and 500 to reflect this. The following was approved by the board on May 27, 2022.

### **PART 4 - STUDENTS**

#### **Applications for Enrollment**

- 400 (1) Subject to section 17(1)(b) 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) Subject to subsection (4), the Registrar may enrol an applicant as a student who
- (a) satisfies the qualifications and prerequisites for an educational program in accountancy established by CPA Yukon under section 17(1)(a) 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, ~~and,~~
  - ~~(c) provides evidence satisfactory to the Registrar that the applicant is a Canadian citizen, a permanent resident of Canada, or otherwise lawfully permitted to work or study in Canada.~~
- (4) 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, 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.

...

## **PART 5 - MEMBERSHIP**

### **Applications for Admission**

- 500 (1) A person may apply for membership in CPA Yukon by delivering to the Registrar an application in the form required by the Registrar.

- (2) An application for admission as a member must be accompanied by
  - (a) any applicable membership 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 Membership Committee must admit an applicant to membership in CPA Yukon if
  - (a) the applicant provides evidence satisfactory to the committee that the applicant is of good character, and
    - (i) ~~of good character, and~~
    - (ii) ~~a Canadian citizen, a permanent resident of Canada, or otherwise lawfully permitted to work in Canada, and~~
  - (b) the committee is satisfied that the applicant meets all other applicable requirements under section 10 or 11 of the Act and this Part.
- (4) Subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar is authorized to exercise the powers and perform the duties of the Membership Committee under this Part.

**RESOLVED** that the amendments to Bylaws 400 and 500 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 27, 2022, 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*.