



NOTICE OF MOTIONS

**TO BE PRESENTED TO THE MEMBERSHIP FOR
CONFIRMATION AT THE 5TH ANNUAL GENERAL
MEETING IN WHITEHORSE, YUKON ON FRIDAY, JUNE
18, 2021.**

The following amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 5th 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 Friday, June 18, 2021 at 4:00 pm.

NOTICE OF MOTIONS

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RESOLUTION 1 CONTACT INFORMATION

Preamble: In order to protect the public and support their members, CPAY needs to know how to contact students and members and where they conduct their business. Bylaw amendments are required to make the collection of municipality of residence and business/employment and email addresses mandatory for students and members.

This resolution confirms amendments to Bylaws 407, 508, 707, 804, 906 and 1307 to reflect this. The following was approved by the board on May 17, 2021.

PART 4 - STUDENTS

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Contact Information

- 407 (1) Every student must provide the Registrar with
- (a) their current municipality of residence,
 - (b) a current business or employment address, if applicable, and
 - (c) a current mailing address and a current e-mail address for delivery to the student of any regulatory communications by CPA Yukon.
- (2) A student must immediately notify the Registrar, in writing, of any change in the ~~mailing address or e-mail address~~ information provided by the student under subsection (1).

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PART 5 - MEMBERSHIP

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Contact Information

- 508 (1) Every member must provide the Registrar with
- (a) their current municipality of residence,
 - (b) a current business or employment address, and
 - (c) a current mailing address, and, subject to subsection (3), may ~~provide the Registrar with~~ a current e-mail address, for delivery to the member of any regulatory communications by CPA Yukon.

(2) A member must immediately notify the Registrar, in writing, of any change in the ~~mailing address or e-mail address~~ information provided by the member under subsection (1).

~~(3) The Registrar may exempt a category of members or, on application by a member, an individual member from the requirement under subsection (1)(c) to provide a current e-mail address for delivery of regulatory communications, provided that no member who holds a public practice licence under Part 7 is eligible for an exemption under this subsection.~~

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PART 7 - LICENSURE FOR PUBLIC PRACTICE

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Contact Information and Practising Office Information

707 ...

(2) Every member holding a public practice licence must provide the Registrar with the current street address for every authorized practising office or other office in Yukon at or in association with which the member is engaged in public practice, in addition to the information provided by the member under Bylaw 508(1).

~~(a) a current e-mail address under Bylaw 508(1), and~~

~~(b) the current street address for every authorized practising office or other office in Yukon at or in association with which the member is engaged in public practice~~

~~in addition to the current mailing address provided by the member under Bylaw 508(1).~~

(3) A member holding a public practice licence must immediately notify the Registrar, in writing,

(a) if the member becomes engaged in public practice at or in association with a new authorized practising office or other office in Yukon, or ceases to be engaged in public practice at or in association with an authorized practising office or other office in Yukon, and

(b) of any change in the ~~e-mail address~~ information provided by the member under subsection (2)(a) ~~or any street address described in subsection (2)(b).~~

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PART 8 - PROFESSIONAL ACCOUNTING CORPORATIONS

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Contact Information

- 804 (1) Every professional accounting corporation must provide the Registrar with a current mailing address, and ~~may provide the Registrar with a current e-mail address,~~ for delivery to the professional accounting corporation of any regulatory communications by CPA Yukon.
- (2) A professional accounting corporation must immediately notify the Registrar, in writing, of any change in the ~~mailing address or e-mail address~~ information provided by the professional accounting corporation under subsection (1).

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PART 9 - REGISTERED FIRMS

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Contact Information

- 906 (1) Every registered firm must provide the Registrar with
- (a) a current mailing address and a current e-mail address for delivery to the firm of any regulatory communications by CPA Yukon, and
 - (b) the current street address for every authorized practising office of the firm.
- (2) A registered firm must immediately notify the Registrar, in writing, of any change in the ~~mailing address or e-mail address~~ information provided by the firm under subsection (1)(a) ~~or any street address described in subsection (1)(b).~~

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PART 13 - GENERAL

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Inquiries about Membership, Licensure or Registration Status

- 1307 (1) The Registrar may disclose the following information in response to an inquiry by any person about an individual's membership or licensure status:
- ...
- (f) if the individual is a current member, any business contact information provided by the member to the Registrar, including

- (i) the current business or employment address provided by the member under Bylaw 508(1)(b).
 - (ii) any current business mailing address and business e-mail address provided by the member under Bylaw 508(1)(c),
 - (iii) if the individual holds a public practice licence, the current street address provided by the member under Bylaw 707(2)(b) for every authorized practising office or other office in Yukon at or in association with which the member is engaged in public practice, and
 - (iv) any other business mailing address, business e-mail address, business telephone number or business fax number provided by the member.
- (2) The Registrar may disclose the following information in response to an inquiry by any person about the status of the permit of a body corporate:
- ...
- (c) if the body corporate is a current professional accounting corporation, the current mailing address and any current e-mail address provided by the body corporate under Bylaw 804(1).
- ...

RESOLVED that the amendments to Bylaws 407, 508, 707, 804, 906 and 1307 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 17, 2021, 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 COMMITTEE

Preamble: The public is best protected when the CPAY governing documents are accurate and enable effective regulatory processes. Last year, an amendment was approved to Bylaw 400 that granted additional authority to the Membership Committee to review and determine an applicant’s good character for admission into the CPA certification program. Following last year’s amendments, further housekeeping amendments are necessary.

This resolution confirms amendments to Bylaw 301 to reflect this. The following was approved by the board on May 17, 2021.

PART 3 - COMMITTEES

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Membership Committee

- 301 (1) The Membership Committee is established, consisting of
- (a) at least six CPA members appointed by the board, or
 - (b) the members of the Membership Committee of CPABC, if the board delegates the functions, duties and powers of the Membership Committee to the Membership Committee of CPABC.
- (2) The Membership Committee
- (a) is authorized to exercise the powers and perform the duties of the board under sections 10(1) and 11(2) to (5) of the Act,
 - (b) may exercise the powers and must perform the duties specified in ~~Bylaw 406~~, Parts 4, 5 and 6 of the bylaws, and the regulations thereunder, and
 - (c) must perform such other duties as the board may direct.
- (3) Subject to any limits or restrictions under the bylaws and regulations or otherwise specified by the board, the Membership Committee may delegate to the Registrar the exercise of any powers or the performance of any duties under sections 10(1) and 11(2) to (5) of the Act, ~~Bylaw 406~~, Parts 4, 5 and 6 of the bylaws, and the regulations thereunder.

RESOLVED that the amendments to Bylaw 301 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 17, 2021, 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 3 GENDER NEUTRAL LANGUAGE

Preamble: Protection of the public is enhanced by ensuring the governing documents effectively encompass all intended persons, regardless of their respective gender identification or non-identification. Bylaws amendments are required to accurately reflect gender neutral language.

This resolution confirms amendments to Bylaws 210(7), 1107(6) and 1206(6) to reflect this. The following was approved by the board on May 17, 2021.

Amendments to Bylaws:

PART 2 - CPA YUKON BOARD, GENERAL MEETINGS AND OFFICERS

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Officers

210 ...

- (7) An officer, employee or agent of CPA Yukon referred to in subsection (5) or (6) has the same authority as the President, Secretary or Registrar, as the case may be, when the officer, employee or agent is acting on ~~his or her~~ their behalf.

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PART 11 - INVESTIGATIONS

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Independent Review of No Grounds Determination

1107 ...

- (6) If the independent reviewer decides under subsection (4)(b) to send a matter back to the Investigation Committee for reconsideration,
 - (a) the independent reviewer will give reasons for ~~his or her~~ their decision, and
 - (b) the Investigation Committee will reconsider the matter under Bylaw 1106, having regard to the reasons given by the independent reviewer.

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PART 12 - DISCIPLINE

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Hearing

1206 ...

- (6) The panel must cause the hearing to be recorded, and the respondent is entitled to obtain, at ~~his or her~~ their expense, a transcript of the hearing.

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RESOLVED that the amendments to Bylaws 210(7), 1107(6) and 1206(6) (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 17, 2021, 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*.

Amendments to Bylaw Regulations

On May 17, 2021, the board also approved the following amendment to the Bylaw Regulations, to come into effect at the same time as the above Bylaws amendments. It is not part of the resolution to be voted on.

Amendments to Bylaw Regulations:

PART 2 - CPA YUKON BOARD, GENERAL MEETINGS AND OFFICERS

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Ceasing to Hold Office

- 202/1 A board member ceases to hold office on
- (a) becoming bankrupt, making an assignment in bankruptcy, or otherwise being declared bankrupt,
 - (b) being declared by the court under the *Adult Protection and Decision Making Act* to be incapable of managing all or part ~~his or her~~ their affairs, or
 - (c) issuance of a certificate of need for financial protection in respect of the board member under the *Care Consent Act*.

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PART 5 - MEMBERSHIP

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Election of Fellows

505/1 ...

- (5) If a former CPA member was a fellow at the time ~~he or she~~ they ceased to be a member and is readmitted as a CPA member under Bylaw 501(5), the Registrar must reinstate ~~his or her~~ their 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~~ their 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~~ their 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~~ their 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.

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PART 6 - CONTINUING PROFESSIONAL DEVELOPMENT

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Continuing Professional Development Program: Post-Admission Requirement for Foreign Qualified Members

600/3 ...

- (2) A member described in subsection (1) must complete any coursework that may be required by the Membership Committee in accordance with subsection (3) within two years of the date of ~~his or her~~ their initial admission as
 - (a) a CPA member, or

- (b) a member of a provincial CPA body or provincial legacy body.

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Continuing Professional Development Program: Post-Admission Requirement for Legacy CGA Members

600/4 ...

- (2) A legacy CGA member described in subsection (1) must complete an ethics course acceptable to the Membership Committee before the end of the first calendar year after the calendar year of ~~his or her~~ their initial admission as a CPA member or a member of CPABC.

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PART 7 - LICENSURE FOR PUBLIC PRACTICE

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Appointment of Assisting Accountant

- 704/4 (1) An application for issuance or renewal of a public practice licence must be accompanied by one of the following, in the form required by the Public Practice Committee:
- (a) written confirmation of the appointment of an assisting accountant to be responsible for returning client records in the event of the applicant's death or incapacity;
 - (b) written authorization for CPA Yukon to appoint a member in good standing holding a public practice licence as an assisting accountant for the applicant in the event of the applicant's death or incapacity;
 - (c) the applicant's certification that ~~he or she~~ they will only be engaged in public practice at or in association with a registered firm in which two or more members have a proprietary interest.

RESOLUTION 4 DEFINITION OF FAMILY

Preamble: Protection of the public is enhanced by prohibiting members and students from working for non-CPA registered firms or non-CPA authorized practising offices, for which a family member has a proprietary interest ("non-CPA family firm"). Clarifying the definition of 'family' furthers this protection. Amendments to

the Bylaws are required to clarify that a member or student's 'family' includes an individual who is equivalent to a spouse.

This resolution confirms amendments to Bylaw 405(3) and 700(3) to reflect this. The following was approved by the board on May 17, 2021.

PART 4 - STUDENTS

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Prohibition on Practice

405 ...

- (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's spouse (or equivalent), parent, child or sibling holds a proprietary interest in the organization.

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PART 7 - LICENSURE FOR PUBLIC PRACTICE

Public Practice by CPA Members

700 ...

- (3) A CPA member must not engage in public practice in Yukon on behalf of any
 - (a) partnership,
 - (b) body corporate,
 - (c) sole proprietorship, or
 - (d) other organizationin which any CPA member, or the spouse (or equivalent), parent, child or sibling of any CPA member, holds a proprietary interest, except as provided in subsection (4) or otherwise authorized by the board.

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RESOLVED that the amendments to Bylaws 405(3) and 700(3) (additions underlined) that were approved by the board on May 17, 2021, 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*.