



NOTICE OF MOTIONS

**TO BE PRESENTED TO THE MEMBERSHIP FOR CONFIRMATION
AT THE 7TH ANNUAL GENERAL MEETING IN WHITEHORSE,
YUKON ON MONDAY, JUNE 19, 2023.**

The following amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 7th 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 19, 2023 at 5:00 pm.

NOTICE OF MOTIONS

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RESOLUTION 1 STUDENT ENROLLMENT

Preamble: In order to protect the public, only students who demonstrate that they may be suitably qualified and competent to be admitted to membership shall maintain student enrollment in CPA Yukon. Additionally, CPA Yukon delegates its authority to the CPA Western School of Business (“CPAWSB”) to administer the enrollment, suspensions and cancellation of students.

Additions to the Bylaws are proposed to clarify that enrollment of a student is cancelled if the student either fails to complete the CPA certification program within the established program time limits or within the permitted number of attempts. Further amendments to the Bylaws are proposed to clarify the authority of the Board to delegate its authority to CPAWSB to administer the enrollment, suspensions and cancellation of CPA Yukon students.

This resolution confirms the new Bylaws 405.1 and 405.2 and amendments to Bylaws 401, 406 and 1307. The following was approved by the Board on February 23, 2023.

PART 4 - STUDENTS

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Arrangements with Educational Body

- 401 The board may make regulations respecting the delegation of
- (a) the authority of the board or CPA Yukon respecting the delivery of educational programs established under section 17(1)(b) of the Act, including the powers, duties and functions of the board or CPA Yukon referred to in section 17(2) of the Act, ~~and~~
 - (b) subject to Bylaw 400(4), the Registrar’s authority under Bylaw 400 respecting the enrollment of students in with CPA Yukon who satisfy the qualifications and prerequisites for an educational program referred to in paragraph (a), and
 - (c) the Registrar’s authority under Bylaw 1302 with respect to a student’s failure to pay any fee, dues or assessment required under section 18(a) or (b) of the Act

to a post-secondary institution or other educational body referred to in section 17(1)(b) of the Act.

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Failure to Successfully Complete CPA PEP Module or Examination

405.1 (1) Subject to subsection (2), if the Registrar or the post-secondary institution or other educational body referred to in section 17(1)(b) of the Act determines that a CPA PEP student has failed to successfully complete a required module, examination or other mandatory component of the CPA PEP after the student has exhausted all permitted opportunities to attempt to do so, the enrollment of the student with CPA Yukon is cancelled.

(2) The Registrar or the post-secondary institution or other educational body referred to in section 17(1)(b) of the Act may, on grounds they consider appropriate, grant a student an additional opportunity to attempt a required module, examination or other mandatory component of the CPA PEP.

Deadline to Complete CPA PEP and Practical Experience Requirements

405.2 (1) Subject to subsection (3), if a CPA PEP student does not successfully complete all applicable program, examination and evaluation requirements within the time required by the board under section 16(a) of the Act or by the post-secondary institution or other educational body referred to in section 17(1)(b) of the Act, the enrollment of the student with CPA Yukon is cancelled.

(2) Subject to subsection (3), if a CPA PEP student does not successfully complete the practical experience requirements required by the board under Bylaw 501(1)(c) within the time required by the board under section 16(a) of the Act or by the post-secondary institution or other educational body referred to in section 17(1)(b) of the Act, the enrollment of the student with CPA Yukon is cancelled.

(3) The Registrar may, on grounds they consider appropriate, extend the time for a student to complete any applicable program, examination and evaluation requirements under subsection (1), or the time for a student to complete the practical experience requirements under subsection (2).

Deadline to Apply for Admission as a Member

406 (1) Subject to subsection (2), if a ~~student enrolled in the CPA PEP~~ student does not apply for admission as a CPA member within 12 months of successfully completing all applicable program,

examination and evaluation requirements, as well as the practical experience requirements, the enrollment of the student with CPA Yukon is cancelled.

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PART 13 - GENERAL

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Inquiries about Membership, Enrollment, 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, enrollment or licensure status:

- (a) whether the individual is a current or former member;
- (b) whether the individual is a current or former legacy CGA member, legacy CA member or legacy CMA member;
- (c) if the individual is a current or former member,
 - (i) the individual's class of membership,
 - (ii) the date of the individual's initial admission as a member of CPA Yukon or a legacy body, and
 - (iii) if applicable, the dates of every cancellation, suspension and reinstatement of the individual's membership in CPA Yukon or a legacy body;
- (c.1) whether the individual is currently enrolled as a student;
- (d) whether the individual currently or formerly held a public practice licence;
- (e) if the individual currently or formerly held a public practice licence,
 - (i) the category of the individual's practice licence,
 - (ii) the date of the initial issuance of a public practice licence to the member, and

- (iii) if applicable, the dates of every cancellation, suspension, reinstatement, and change in category of the individual's public practice licence;
- (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) 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;
- (g) if the individual is currently enrolled as a student, any business contact information provided by the student to the Registrar, including
 - (i) any current business or employment address provided by the student under Bylaw 407(1)(b),
 - (ii) any current business mailing address and business e-mail address provided by the student under Bylaw 407(1)(c), and
 - (iii) any other business mailing address, business e-mail address, business telephone number or business fax number provided by the student.

RESOLVED that the new Bylaws 405.1 and 405.2 and the amendments to Bylaws 401, 406, and 1307 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the Board on May 23, 2023, 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 23, 2023, 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.

PART 2 - CPA YUKON BOARD, GENERAL MEETINGS AND OFFICERS

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Delegation to CPABC

- 211/1 (1) CPA Yukon may delegate to CPABC
- (a) any of the powers, duties or functions of CPA Yukon under
 - (i) sections 4, 13, 16, 17 or Part 7 of the Act,
 - (ii) ~~Bylaws 1106(7)(a), 1108, 1111(1)(j), 1202(2), 1205(1)(j), or 1207(3)(a), 1301(1) or 1307(4), or Parts 4, or 6 or 13~~ of the bylaws,
 - (iii) Regulations 207/3, 207/5, 704/4(1)(b), 1108/1 or 1301/1, or Parts 4 or 6 of the regulations, or
 - (iv) the Rules of Professional Conduct, or
 - (b) any other power, duty or function of CPA Yukon with respect to the receipt or delivery of any report, application, notice, certificate, ballot or other communication under the Act, the bylaws, the regulations or the Rules of Professional Conduct.
- (2) Without limiting the generality of subsection (1), CPA Yukon delegates authority to CPABC
- (a) to establish educational programs for students under section 17(1)(a) of the Act, including the CPA PEP program described in Bylaw 100,
 - (b) to deliver the CPA PEP program, including
 - (i) the enrollment and training of students,
 - (ii) the conduct and delivery of examinations,

- (iii) the establishment and collection of fees, dues and assessments under section 18(a) or (b) of the Act that are payable by applicants for enrollment as a student and by students, and
 - (iv) the exercise of any other functions of the board under sections 13 and 16 of the Act in respect of the CPA PEP program, and
- (c) to make arrangements or enter into an agreement with a post-secondary institution or other educational body under section 17(1)(b) in respect of the delivery of the CPA PEP program, including
- (i) the enrollment and training of students, the conduct and delivery of examinations, and the exercise of any other functions of the board under sections 13 and 16 of the Act in respect of the CPA PEP program,
 - (ii) the exercise of the Registrar's authority under Bylaw 400 with respect to the processing of applications for enrollment of students with CPA Yukon who satisfy the qualifications and prerequisites for the CPA PEP program, and
 - (iii) the exercise of the Registrar's authority under Bylaw 1302 with respect to a student's failure to pay any fee, dues or assessment required under section 18(a) or (b) of the Act.

...

PART 4 - STUDENTS

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CPA Western School of Business

- 401/1 (1) Subject to subsection (2), CPABC is authorized to make arrangements or enter into an agreement with the CPA Western School of Business under section 17(1)(b) of the Act respecting the delivery of the CPA PEP program, including
- (a) the performance by the CPA Western School of Business of CPABC's delegated authority with respect to the

processing of applications for enrollment of students in the CPA PEP program, the training of students, the conduct and delivery of examinations, the ~~establishment and~~ collection of fees, dues and assessments established under section 18(a) or (b) of the Act that are payable by applicants for enrollment as a student and by students, and any other functions of the board under sections 13 and 16 of the Act in respect of the CPA PEP program, and

(b) the exercise by the CPA Western School of Business of the Registrar's authority described in Regulation 211/1(2)(c)(ii) and (iii).

- (2) Any arrangements or agreement under subsection (1) respecting the CPA Western School of Business's processing of applications for enrollment of students in the CPA PEP program must require the CPA Western School of Business to refer an application to CPA Yukon, 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 (4), if there is any reason to question whether the applicant meets the good character requirement in accordance with any criteria or guidelines established by CPA Yukon.

RESOLUTION 2 DEFINITIONS

Preamble: The public in Yukon is best protected when CPA Yukon’s governing documents are accurate and enable effective regulatory processes.

It was identified that the Bylaws ‘Part 1 – Definitions’ contained an error in the definition of the “Partnership and Business Names Act”. The full name should be referenced in the definition.

This resolution confirms the amendments to Definitions. The following was approved by the board on February 23, 2023.

PART 1 - DEFINITIONS

Definitions

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

...

“Partnership and Business Names Act” means the *Partnership and Business Names Act*, R.S.Y. 2002, c. 166;

...

RESOLVED that the amendments to Definitions (additions underlined) that were approved by the Board on May 23, 2023, 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*.