

Notice of Motions

To be presented to the membership for confirmation at the 10th Annual General Meeting being held virtually on Friday, June 20, 2025.

The following resolutions, including amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 10th Annual General Meeting of the Organization of Chartered Professional Accountants of British Columbia ("CPABC"). The meeting will be held virtually via videoconferencing, on Friday, June 20, 2025 at 10:00 am.

NOTICE OF MOTIONS

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RESOLUTION 1**MINUTES OF THE 9TH ANNUAL GENERAL MEETING OF THE
CHARTERED PROFESSIONAL ACCOUNTANTS OF BRITISH
COLUMBIA OF JUNE 20, 2024**

Preamble: As a good governance practice, at every Annual General Meeting, the members are asked to approve the minutes of the previous Annual General Meeting.

RESOLVED that the minutes of the 9th Annual General Meeting of the Chartered Professional Accountants of British Columbia held on June 20, 2024 be approved.

RESOLUTION 2**APPOINTMENT OF AUDITORS 2025 - 2026**

Preamble: Each year the Audit Committee evaluates the overall effectiveness of the auditors and makes recommendations to the CPABC Board of Directors for the appointment of auditors for confirmation by the membership.

The following was approved by the board on May 27, 2025: the board recommends to the members of CPABC the appointment of BDO Canada LLP as the external auditor of CPABC and its related entities for the year ending March 31, 2026.

RESOLVED that the appointment of BDO Canada LLP as the external auditor of the Chartered Professional Accountants of British Columbia and its related entities for the year ending March 31, 2026 be hereby approved.

RESOLUTION 3 **READMISSION TO CPABC**

Preamble: In order to protect the public, only former members who demonstrate that they have maintained the requisite knowledge, skill and competency to qualify for readmission, shall be readmitted into membership in CPABC.

Additions to the Bylaws are proposed to allow the Board to determine policy to demonstrate knowledge, skill, and competency for readmission applicants who have not held current membership in good standing in CPABC or another provincial, territorial, or Bermudian CPA body for an extended period of time.

This resolution confirms the amendments to CPABC Bylaws 501(5) and 501(6). The following was approved by the board on April 2, 2025.

CPA Membership

501 ...

- (5) Despite subsection (1), a former CPA member, former member of CGA-BC, former member of ICABC or former certified member of CMABC may be admitted as a CPA member if
 - (a) the applicant successfully completes any required coursework or examinations as approved by the board for applicants for readmission who have not held current membership in good standing in CPABC or a provincial CPA body within a specified period of time immediately preceding their date of application for readmission, and
 - (b) the Membership Committee is satisfied that the applicant has maintained the requisite knowledge, skill and competency to qualify for readmission.
- (6) Despite subsection (1), an applicant who was a member of CGA-Canada any time before April 1, 2015, but who is not a former member of CGA-BC or a current or former member of a provincial CGA body, may be admitted as a CPA member if
 - (a) the applicant satisfies any applicable requirements for admission as a member of CGA-BC that were established by CGA-BC prior to the transition date, as well as any additional requirements established for former members of CGA-BC applying for readmission under subsection (5)(a), and
 - (b) the Membership Committee is satisfied that the applicant has maintained the requisite knowledge, skill and competency to qualify for admission as a member of CPABC.

RESOLVED that the amendments to Bylaw 501 (additions underlined) that were approved by the board on April 2, 2025, 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*.

RESOLUTION 4 NEW CPA PROFESSIONAL PROGRAM

Preamble: A new CPA professional program under section 31(1) of the *Chartered Professional Accountants Act* is expected to be launched in 2027 to ensure excellence in pre-certification education. Bylaw and Bylaw Regulation amendments are proposed to establish the new CPA professional program.

This resolution confirms the amendments to Bylaws 100, 402, 405.1, 405.2, 405.3, 406 and 501. The following was approved by the board on May 27, 2025.

PART 1 - DEFINITIONS

Definitions

100 ...

“CPA PEP” means the CPA Professional Education Program ~~or successor program~~ established by CPABC under section 31(1) of the Act;

...

“CPA Professional Program” means the new CPA professional program to be established by CPABC in or after 2027 under section 31(1) of the Act, and includes all applicable education, examination and experience requirements for students in that program;

...

PART 4 - STUDENTS

...

CPA Satisfaction of Practical Experience Requirements for CPA PEP Students

402 ~~Students enrolled in the CPA PEP~~ students, and persons who are enrolled in or have successfully completed an international CPA education program, may satisfy the practical experience requirements required by the board under Bylaw 501(1)(c) before a date specified in the regulations

- (a) while employed in a pre-approved training office,
- (b) while employed in an office of an accounting firm or other organization in another province or territory of Canada or Bermuda that is pre-approved for the education and training of students by the provincial CPA body in that jurisdiction, or
- (c) in accordance with criteria approved by the board for experience verification.

...

Failure to Successfully Complete CPA PEP or CPA Professional Program 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 31(2) of the Act determines that a CPA PEP student or CPA Professional Program student has failed to successfully complete a required module, examination or other mandatory component of the CPA PEP applicable educational program after the student has exhausted all permitted opportunities to attempt to do so, the enrollment of the student with CPABC is cancelled.
- (2) The Registrar or the post-secondary institution or other educational body referred to in section 31(2) 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 or CPA Professional Program.

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 30(a) of the Act or by the post-secondary institution or other educational body referred to in section 31(2) of the Act, for CPA PEP students without transitioning to the CPA Professional Program,~~ the enrollment of the student with CPABC 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 30(a) of the Act ~~or by the post-secondary institution or other educational body referred to in section 31(2) of the Act, without transitioning to the CPA Professional Program,~~ the enrollment of the student with CPABC is cancelled.
- (3) The Registrar may, on grounds they consider appropriate, extend the time for a CPA PEP student to complete any applicable program, examination and evaluation requirements under subsection (1), or the time for a CPA PEP student to complete the practical experience requirements under subsection (2).

Deadline to Complete CPA Professional Program Requirements

- 405.3 (1) Subject to subsection (2), if a CPA Professional Program student does not successfully complete all applicable education, examination and experience requirements within the time required for students in that program, the enrollment of the student with CPABC is cancelled.
- (2) The Registrar may, on grounds they consider appropriate, extend the time for a CPA Professional Program student to complete any applicable education, examination or experience requirements under subsection (1).

Deadline to Apply for Admission as a Member

- 406 (1) Subject to subsection ~~(2)~~, ~~(3)~~, if a 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 of that program, as well as the practical experience requirements, the enrollment of the student with CPABC is cancelled.
- ~~(2)~~ Subject to subsection (3), if a CPA Professional Program student does not apply for admission as a CPA member within 12 months of successfully completing all applicable education, examination and experience requirements of that program, the enrollment of the student with CPABC is cancelled.
- ~~(2)~~(3) The Membership Committee may, on grounds it considers appropriate, extend the time for a student to apply for admission as a CPA member under subsection (1) or (2).

...

PART 5 - MEMBERSHIP

...

CPA Membership

- 501 (1) In addition to the requirements in section 35(1)(a) to (c) of the Act, an applicant under section 35(1) of the Act must meet the following further requirements for admission as a CPA member under section 35(1)(d) of the Act:
- (a) enrollment as a student of CPABC;
 - (b) successful completion of the CPA PEP, including all applicable program, examination and evaluation requirements;
 - (c) satisfaction of the applicable practical experience requirements required by the board;
 - (d) any other applicable requirements specified in the regulations for CPA PEP students.

(1.1) Despite subsection (1), a student of CPABC in the CPA Professional Program may be admitted as a CPA member if the student

(a) successfully completes all applicable education, examination and experience requirements of the CPA Professional Program, and

(b) any other applicable requirements specified in the regulations for CPA Professional Program students.

(2) Despite subsection (1), an applicant who has successfully completed an international CPA education program, including all applicable program, examination and evaluation requirements, may be admitted as a CPA member if the applicant

(a) satisfies the requirements under subsection (1)(c) ~~and (d)~~, and

(b) applies for admission as a CPA member within 12 months of successfully completing all applicable program, examination and evaluation requirements of the international CPA education program, as well as the applicable practical experience requirements.

RESOLVED that the amendments to Bylaws 100, 402, 405.1, 405.2, 405.3, 406 and 501 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 27, 2025, 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*.

Amendments to Bylaw Regulations

On May 27, 2025, 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

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CPA Western School of Business

401/1 (1) Delivery of the CPA PEP program and CPA Professional Program, including

(a) the training of students,

(b) the conduct and delivery of examinations,

(c) the collection of fees, dues and assessments established by the board under section 38(a) or (b) of the Act that are payable by applicants for enrollment as a student and by students, and

- (d) 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
 - (a) under Bylaw 400 with respect to the processing of applications for enrollment of students with CPABC who satisfy the applicable qualifications and prerequisites for either the CPA PEP program or the CPA Professional Program, and
 - (b) under Bylaw 1302 with respect to a student's failure to pay any fee, dues or assessment required by the board under section 38(a) or (b) of the Act.

...

Satisfaction of Practical Experience Requirements for CPA PEP Students

402/1 A CPA PEP student or other person described in Bylaw 402 must satisfy the applicable practical experience requirements required by the board under Bylaw 501(1)(c) before January 1, 2029.

...

PART 5 - MEMBERSHIP

Limitations on Registrar's Authority

500/1 ...

- (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) or (1.1),
 - (b) the Membership Committee previously
 - (i) determined that the applicant met the good character requirement under Bylaw 400(3)(b)(ii), or
 - (ii) made a preliminary determination that the applicant would meet the good character requirement under section 35(1)(b) and Bylaw 500(3)(a) upon application for admission to membership, based on the information available to the Membership Committee at the time of that preliminary determination,

- (c) the Registrar is satisfied that there is no additional information the Membership Committee did not consider when it made the determination or preliminary determination referred to in paragraph (b)(i) or (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) or (1.1).

Additional CPA Membership Admission Requirement for CPA PEP Students

501/1 In addition to the requirements in section 35(1)(a) to (c) of the Act and section 501(1)(a) to (c) of the bylaws, a CPA PEP student who applies for admission as a CPA member under Bylaw 501(1) an applicant under section 35(1) of the Act—must successfully complete professional development coursework required by the board before being admitted as a CPA member.

RESOLUTION 5 REMOVAL OF LEGACY PROVISIONS

Preamble: At the time of unification, the Bylaws and Bylaw Regulations were drafted to provide for legacy programs and arrangements during a transitional period. These provisions are no longer applicable, and most were removed in 2024. It is proposed to remove a few remaining references to legacy provisions that were removed in 2024.

This resolution confirms the amendments to Bylaws 100, 704 and 900.
The following was approved by the board on May 27, 2025.

PART 1 - DEFINITIONS

Definitions

100 ...

“pre-approved training office” means

- (a) an authorized practising office, or
- (b) another office described in Bylaw 403(1)(b) to (d)

that is pre-approved for the education and training of students under Bylaw 403 ~~or~~ 409;

...

PART 4 - LICENSURE FOR PUBLIC PRACTICE

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Applications for Licensure

704 ...

- (9) Subject to ~~Bylaws~~ Bylaw 705 and 708, a public practice licence issued or renewed under this section is valid until the annual renewal date specified in the regulations, and is subject to renewal on that date.

...

PART 9 - REGISTERED FIRMS

Applications for Registration of Firms

900 ...

- (5) Subject to ~~Bylaws~~ Bylaw 905 and 909, registration issued or renewed to a firm is valid until the annual renewal date specified in the regulations, and is subject to renewal on that date.

RESOLVED that the amendments to Bylaws 100, 704 and 900 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 27, 2025, 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*.