

Notice of Motions

To be presented to the membership for confirmation at the 11th Annual General Meeting being held virtually on Tuesday, June 23, 2026.

The following resolutions, including amendments to the bylaws, as approved by the Board, will be presented to the membership for confirmation at the 11th Annual General Meeting of the Organization of Chartered Professional Accountants of British Columbia (“CPABC”). The meeting will be held virtually via videoconferencing, on Tuesday, June 23, 2026 at 3:00 pm.

NOTICE OF MOTIONS

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RESOLUTION 1 **MINUTES OF THE 10TH ANNUAL GENERAL MEETING OF
THE CHARTERED PROFESSIONAL ACCOUNTANTS OF
BRITISH COLUMBIA OF JUNE 20, 2025**

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 10th Annual General Meeting of the Chartered Professional Accountants of British Columbia held on June 20, 2025 be approved.

RESOLUTION 2 **APPOINTMENT OF AUDITORS 2026 - 2027**

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 26, 2026: 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, 2027.

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, 2027 be hereby approved.

RESOLUTION 3 **GOOD CHARACTER APPLICATIONS**

Preamble: In order to protect the public, applicants must demonstrate that they are of good character to the satisfaction of the registrar or membership committee in order to be admitted to membership with CPABC as required by section 35(1)(b) of the CPA Act.

Additions to the Bylaws are proposed to allow the membership committee to cancel the registration of a student if they are unable to meet the good character requirement for admission as a CPA member. The additions will also specify a “cooling off” period of six months following a denial of admission on good character grounds, unless a material change in circumstances has occurred. This is to prevent wasted resources by reconsidering the same matter repeatedly and to provide unsuccessful applicants time to reflect on and remedy the good character issues prior to being considered again.

This resolution confirms the amendments to CPABC Bylaws 400, 406, 406.1, 500 and 501. The following was approved by the board on February 24, 2026.

I. Bylaw Amendments

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) Subject to ~~subsection (3.1)~~subsections (3.01) to (3.4), the Registrar may enrol an applicant as a student who satisfies the qualifications and prerequisites for an educational program in accountancy established by CPABC under section 31(1) of the Act.
- ~~(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.~~

(3.01) An applicant is not eligible for enrollment as a student unless the applicant provides evidence satisfactory

(a) to the Registrar, or

(b) 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)~~(3.01), and must do so

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

(b) if the applicant is a former applicant whose application for enrollment as a student was previously denied on the basis that they did not meet the good character requirement under subsection (3.01).

(c) if the applicant is a former student whose previous enrollment as a student was cancelled under Bylaw 406.1 after a determination by the Membership Committee that they did not meet the good character requirement under section 35(1)(b) of the Act and Bylaw 500(3.1)(a), or

(b)(d) if otherwise required under the regulations.

(3.2) For greater certainty, the Registrar or the Membership Committee may request that an applicant provide additional evidence for the purpose of making a determination under subsection (3.01).

(3.3) Subject to subsection (3.4), if the Membership Committee determines that an applicant for enrollment as a student does not meet the good character requirement under subsection (3.01), the Membership Committee may direct that the applicant will be ineligible to re-apply for enrollment for a specified period of time of at least six months.

(3.4) A former applicant or former student described in subsection (3.1)(b) or (c) is not eligible to apply for enrollment or re-enrollment as a student within six months of the Membership Committee's previous determination that they did not meet the good character requirement, or such longer period as may be directed by the Membership Committee under subsection (3.3) or Bylaw 500(3.2), unless they provide new evidence of a material change in circumstances that satisfies the Registrar that there are reasonable grounds for the Membership Committee to reconsider whether they currently meet the good character requirement.

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

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Deadline to Apply for Admission as a Member

- 406 (1) Subject to subsection (3), ~~if a CPA PEP student does a CPA PEP student's enrollment with CPABC as a student is cancelled if they do not~~ apply for admission as a CPA member
- (a) _____ within 12 months of successfully completing all applicable program, examination and evaluation requirements of that program, as well as the practical experience requirements, or
- (b) _____ within 12 months of their re-enrollment, if their previous enrollment with CPABC as a student was cancelled under Bylaw 406.1 after a determination by the Membership Committee that they did not meet the good character requirement under section 35(1)(b) of the Act and Bylaw 500(3.1)(a) and they subsequently re-enrolled as a CPA PEP student.
- ~~the enrollment of the student with CPABC is cancelled.~~
- (2) Subject to subsection (3), ~~if a CPA Professional Program student does a CPA Professional Program student's enrollment with CPABC as a student is cancelled if they do not~~ apply for admission as a CPA member
- (a) _____ within 12 months of successfully completing all applicable education, examination and experience requirements of that program, or
- (b) _____ within 12 months of their re-enrollment, if their previous enrollment with CPABC as a student was cancelled under Bylaw 406.1 after a determination by the Membership Committee that they did not meet the good character requirement under section 35(1)(b) of the Act and Bylaw 500(3.1)(a) and they subsequently re-enrolled as a CPA Professional Program student.
- ~~the enrollment of the student with CPABC is cancelled.~~
- (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).

Cancellation of Enrollment after Denial of Admission

406.1 If a student applies for admission as a CPA member in accordance with Bylaw 406(1) or (2) and

- (a) _____ the Membership Committee determines that they are not eligible for admission as a member because they do not meet the good character requirement under section 35(1)(b) of the Act and Bylaw 500(3.1)(a), or

(b) their application for admission as a CPA member is denied for any other reason.

their enrollment with CPABC as a student is cancelled unless otherwise directed by the Membership Committee.

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PART 5 - MEMBERSHIP

Applications for Admission

- 500 (1) A person may apply for membership in CPABC 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 CPABC if the committee is satisfied that the applicant meets all applicable requirements under section 35 of the Act and this Part.
- ~~(a) the applicant provides evidence satisfactory to the committee that the applicant is of good character, and~~
 - ~~(b) the committee is satisfied that the applicant meets all other applicable requirements under section 35 of the Act and this Part.~~
- (3.1) For greater certainty,
- (a) an applicant is not eligible for admission as a member unless the applicant provides evidence satisfactory to the Membership Committee that the applicant is of good character under section 35(1)(b) of the Act, and
 - (b) the Membership Committee may request that an applicant provide additional evidence for the purpose of making a determination under paragraph (a).
- (3.2) Subject to subsection (3.3) and Bylaw 400(3.4), if the Membership Committee determines that an applicant does not meet the good character requirement under section 35(1)(b) of the Act and subsection (3.1)(a), the Membership Committee may direct that the applicant will be ineligible to re-apply for admission as a member or to apply for re-enrollment as a student for a specified period of time of at least six months.
- (3.3) A former applicant whose application for admission as a member was previously denied on the basis that they did not meet the good character requirement is not eligible to re-apply for admission as a member within six months of the Membership Committee's previous determination that they

did not meet the good character requirement, or such longer period as may be directed by the Membership Committee under subsection (3.2), unless they provide new evidence of a material change in circumstances that satisfies the Registrar that there are reasonable grounds for the Membership Committee to reconsider whether they currently meet the good character requirement.

- (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.

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
 - (i) _____ specified in the regulations for CPA PEP students, or
 - (ii) _____ under subsection (1.2).

(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) meets any other applicable requirements
 - (i) _____ specified in the regulations for CPA Professional Program students, or
 - (ii) _____ under subsection (1.2).

(1.2) A former student who has re-enrolled as a student of CPABC after cancellation of their previous enrollment under Bylaw 406 or 406.1 is not eligible for admission as a CPA member under subsection (1) or (1.1) unless they successfully complete any additional required coursework or examinations as approved by the board for applicants who were not admitted as a CPA member within a specified period of time after completing the requirements described in subsection (1)(b) and (c) or subsection (1.1)(a).

RESOLVED that the amendments **Bylaws 400, 406, 406.1, 500 and 501** (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on **February 24, 2026**, 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 **AMENDMENT TO MEMBERSHIP BYLAWS**

Preamble: CPABC is required to protect the public by ensuring that applicants possess the knowledge, skill and competency required for membership.

Amendments to the *Bylaws* are proposed to ensure that applicants who have not held current membership in good standing in CPABC, a legacy body, or another provincial, territorial, or Bermudian CPA body for an extended period of time are required to demonstrate knowledge, skill, and competency required for admission in CPABC. Applicants under 501(6) (CGA-Canada members before April 1, 2015) have not been subject to regulation under the CPA Act or comparable legislation for a period of at least 10 years and have not otherwise demonstrated that they meet the current requisite entry requirements for membership in CPABC.

This resolution confirms the amendments to Bylaw 501. The following was approved by the board on May 26, 2026.

PART 5 - MEMBERSHIP

...

CPA Membership

501 ...

(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) CPABC receives the applicant's application on or before May 31, 2027,

(b) 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)~~(c) 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.

(6.1) Subsection (6) and this subsection are repealed effective June 1, 2027.

(6.2) On or after June 1, 2027, the Membership Committee may admit an applicant to membership in CPABC if CPABC received the applicant's application under former subsection (6) on or before May 31, 2027, and the Committee determines that the applicant satisfied the requirements of former subsection (6) immediately before its repeal.

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RESOLVED that the amendment to Bylaws 501 (additions underlined and deletions shown as ~~strikeouts~~) that were approved by the board on May 26, 2026, 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*.