

Certified General Accountants Act, 2010

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DEFINITIONS AND INTERPRETATION

Definitions

1. In this Act,

- “appeal tribunal” means the appeal tribunal established by the by-laws; (“tribunal d’appel”)
- “Association” means The Certified General Accountants Association of Ontario; (“Association”)
- “Board” means the Board of Directors of the Association; (“conseil”)
- “by-laws” means the by-laws made under this Act; (“règlements administratifs”)
- “capacity committee” and “capacity tribunal” mean the capacity committee and the capacity tribunal established by the by-laws; (“comité de détermination de la capacité”, “tribunal de détermination de la capacité”)
- “certificate of authorization” means a certificate held under this Act authorizing the professional corporation named in it to practise as a Certified General Accountant; (“certificat d’autorisation”)
- “complaints committee” means a committee described in paragraph 2 of subsection 10 (1); (“comité des plaintes”)
- “document” includes data and information in electronic form; (“document”)
- “firm” means an entity registered under section 19 as a firm; (“cabinet”)
- “hearing tribunal” means a tribunal described in paragraph 3 of subsection 10 (1); (“tribunal d’audience”)
- “limited liability partnership” means a limited liability partnership as defined in the *Partnerships Act*; (“société à responsabilité limitée”)
- “professional corporation” means a corporation incorporated under the *Business Corporations Act* that is established by one or more members of the Association; (“société professionnelle”)
- “public accountant” and “public accounting” have the same meanings as in the *Public Accounting Act, 2004*; (“expert-comptable”, “expertise comptable”)
- “registrar” means the registrar of the Association appointed by the Board; (“registrateur”)
- “student” means an individual registered as a student of the Association in accordance with the by-laws. (“stagiaire”) 2010, c. 6, Sched. A, s. 1.

Interpretation – rights not affected

2. This Act does not affect or interfere with the right of any person who is not a member of the Association to practise as an accountant. 2010, c. 6, Sched. A, s. 2.

THE ASSOCIATION

Association continued

3. (1) The Certified General Accountants Association of Ontario is continued as a corporation without share capital under the name The Certified General Accountants Association of Ontario in English and Association des comptables généraux accrédités de l'Ontario in French. 2010, c. 6, Sched. A, s. 3 (1).

Composition

(2) The Association is composed of its members. 2010, c. 6, Sched. A, s. 3 (2).

Powers, etc., of natural person

(3) For the purpose of carrying out its objects, the Association has the capacity and the rights, powers and privileges of a natural person. 2010, c. 6, Sched. A, s. 3 (3).

Implied provisions do not apply

(4) Section 92 (implied provisions for corporations) of the *Legislation Act, 2006* does not apply to the Association. 2010, c. 6, Sched. A, s. 3 (4).

Objects of the Association

4. The objects of the Association are,

- (a) to promote and protect the public interest by governing and regulating individuals and firms as Certified General Accountants in accordance with this Act and the by-laws, including,
 - (i) establishing, maintaining and developing standards of qualification,
 - (ii) establishing, maintaining and developing standards of practice,
 - (iii) establishing, maintaining and developing standards of professional ethics and conduct,
 - (iv) establishing, maintaining and developing standards of knowledge and skill, and
 - (v) regulating the practice, competence and professional conduct of individuals and firms as Certified General Accountants;
- (b) to promote and protect the welfare and interests of the Association and of the accounting profession;
- (c) to meet and maintain the standards that the Association, as a designated body within the meaning of the *Public Accounting Act, 2004*, is required to meet and maintain in order to be authorized to license and govern the activities of its members as public accountants under that Act; and
- (d) to promote and protect the public interest by licensing members of the Association as public accountants and regulating those members and professional corporations as public accountants under the *Public Accounting Act, 2004*, when authorized under that Act to do so, in accordance with that Act, this Act and the by-laws. 2010, c. 6, Sched. A, s. 4.

Proxy

5. At any general or special meeting of the members of the Association, a member may be represented by proxy in accordance with the by-laws. 2010, c. 6, Sched. A, s. 5.

Surplus

6. Any surplus obtained from carrying on the business of the Association shall be solely devoted to and applied towards promoting and carrying out its objects in accordance with this Act and the by-laws and shall not be divided among its members. 2010, c. 6, Sched. A, s. 6.

THE BOARD

Board of Directors

7. (1) The Board of Governors of the Association is continued as the Board of Directors of the Association, which shall manage and administer the Association's affairs in accordance with this Act and the by-laws. 2010, c. 6, Sched. A, s. 7 (1).

Composition

(2) The Board shall be composed of,

- (a) no fewer than nine and no more than 15 individuals, as determined by the Board, who are members of the Association and who are elected by members of the Association in accordance with the by-laws; and
- (b) three individuals who are not members of the Association or of a self-regulating accounting body and who are appointed by the Lieutenant Governor in Council. 2010, c. 6, Sched. A, s. 7 (2).

Deemed reappointment

(3) An individual whose appointment under clause (2) (b) expires is deemed to have been reappointed until his or her successor takes office. 2010, c. 6, Sched. A, s. 7 (3).

Vacancy

8. (1) If the seat of an elected member of the Board becomes vacant, the Board shall fill the vacancy for the remainder of the member's term in accordance with the by-laws. 2010, c. 6, Sched. A, s. 8 (1).

Same

- (2) For the purposes of subsection (1), an elected member's seat becomes vacant,
 - (a) if the member dies or resigns;
 - (b) if the member is removed from the Board in accordance with the by-laws; or
 - (c) for any other reason specified by the by-laws. 2010, c. 6, Sched. A, s. 8 (2).

Registrar

9. The Board shall appoint a registrar, who need not be a member of the Board, and the registrar has, in addition to the powers and duties that are set out in this Act and the by-laws, any powers or duties that are granted or assigned to him or her by the Board. 2010, c. 6, Sched. A, s. 9.

Committees and tribunals

10. (1) The Board shall by by-law establish the following committees and tribunals, and may establish additional committees or tribunals as it considers appropriate:

1. An admissions standards committee.
2. One or more committees to review and investigate complaints respecting individuals and firms.
3. One or more tribunals to hear matters arising from complaints respecting individuals and firms.
4. A capacity committee and a capacity tribunal.
5. An appeal tribunal. 2010, c. 6, Sched. A, s. 10 (1).

Panels

(2) The by-laws may authorize a committee or tribunal to sit in panels for the purpose of exercising its powers and performing its duties under this Act, and for any other purpose. 2010, c. 6, Sched. A, s. 10 (2).

Same

(3) A decision of a panel of a committee or tribunal constitutes the decision of the committee or tribunal, as the case may be. 2010, c. 6, Sched. A, s. 10 (3).

Delegation

11. The Board may delegate any of its powers or duties under this Act to one or more committees or tribunals or the registrar, subject to any restrictions or conditions that the Board may specify. 2010, c. 6, Sched. A, s. 11.

MEMBERSHIP

Membership

12. (1) Every individual who applies for membership in accordance with the by-laws and who meets the requirements and qualifications for membership that are specified by the by-laws shall be admitted as a member of the Association. 2010, c. 6, Sched. A, s. 12 (1).

Admissions standards committee

(2) The admissions standards committee shall, in accordance with the by-laws, review every application for membership and determine whether the applicant meets the requirements and qualifications for membership that are specified by the by-laws. 2010, c. 6, Sched. A, s. 12 (2).

Same

- (3) On making a determination under subsection (2), the admissions standards committee shall,

- (a) approve or reject the application;
- (b) notify the applicant of its decision; and
- (c) if the application is approved, notify the Board of the approval in accordance with the by-laws. 2010, c. 6, Sched. A, s. 12 (3).

Appeal

(4) An applicant whose application for membership is rejected may appeal the decision to the appeal tribunal. 2010, c. 6, Sched. A, s. 12 (4).

Parties

(5) The parties to an appeal under subsection (4) are the applicant and the admissions standards committee. 2010, c. 6, Sched. A, s. 12 (5).

Powers

(6) On hearing the appeal, the appeal tribunal may confirm the decision being appealed or refer the matter, with recommendations, back to the admissions standards committee for reconsideration. 2010, c. 6, Sched. A, s. 12 (6).

Decision final

(7) The decision of the appeal tribunal under subsection (6) is final. 2010, c. 6, Sched. A, s. 12 (7).

Proof of membership

13. For the purposes of this Act and the by-laws, an individual is not a member of the Association unless the register established under subsection 58 (1) indicates that he or she is a member. 2010, c. 6, Sched. A, s. 13.

Restrictions, conditions

14. The right of a member of the Association to practise as a Certified General Accountant is subject to any restrictions or conditions imposed under this Act. 2010, c. 6, Sched. A, s. 14.

Designations and initials

15. A member of the Association has the right to use the designations “Certified General Accountant” and “comptable général accrédité”, and to use the initials “C.G.A.” or “CGA” after his or her name. 2010, c. 6, Sched. A, s. 15.

Suspension, revocation of membership

16. The Board may, in accordance with the by-laws, suspend or revoke the membership of a member of the Association for,

- (a) failure to pay all or part of any fee or other amount that is payable to the Association;
- (b) failure to provide information or produce documents or other materials required under this Act to be provided or produced; or
- (c) any other reason that is specified by the by-laws. 2010, c. 6, Sched. A, s. 16.

Continuing jurisdiction

Former member

17. (1) An individual who resigns as a member of the Association or whose membership is revoked or otherwise terminated remains subject to the continuing jurisdiction of the Association in respect of an investigation or disciplinary proceeding arising from a complaint respecting his or her conduct while a member, subject to subsection (2). 2010, c. 6, Sched. A, s. 17 (1).

Limitation

(2) No investigation shall be commenced respecting the conduct of an individual referred to in subsection (1) unless the complaint is made before the second anniversary of the day on which the individual ceased to be a member. 2010, c. 6, Sched. A, s. 17 (2).

Suspended member

(3) A member whose membership is suspended remains subject to the continuing jurisdiction of the Association for all purposes under this Act. 2010, c. 6, Sched. A, s. 17 (3).

Honorary members

18. The members of the Association may, at an annual meeting, elect any individual to honorary membership in the Association in accordance with the by-laws. 2010, c. 6, Sched. A, s. 18.

Registration of firms

19. The registrar shall accept any of the following entities for registration as a firm in accordance with the by-laws:

1. A partnership, including a limited liability partnership, formed by members of the Association.
2. A professional corporation that holds a valid certificate of authorization.
3. Any other entity specified by the by-laws. 2010, c. 6, Sched. A, s. 19.

Restrictions, conditions

20. (1) The right of a firm to practise as a Certified General Accountant is subject to any restrictions or conditions imposed on it under this Act. 2010, c. 6, Sched. A, s. 20 (1).

Application

(2) A restriction or condition imposed under this Act on a member of the Association practising as a Certified General Accountant through a firm applies to the firm in relation to the member's practice as a Certified General Accountant. 2010, c. 6, Sched. A, s. 20 (2).

Same

(3) A restriction or condition imposed under this Act on a firm applies to the members of the Association practising as Certified General Accountants through the firm. 2010, c. 6, Sched. A, s. 20 (3).

Designations and initials

21. Subject to the by-laws, a firm has the right to use the designations "Certified General Accountant" and "comptable général accrédité", and to use the initials "C.G.A." or "CGA" after its name. 2010, c. 6, Sched. A, s. 21.

Application of Act and by-laws

22. (1) This Act and the by-laws apply to a member of the Association even if the member practises as a Certified General Accountant through a firm. 2010, c. 6, Sched. A, s. 22 (1).

Professional obligations to clients

(2) The professional obligations of a member to a person on whose behalf the member is practising as a Certified General Accountant,

- (a) are not diminished by the fact that the member is practising through a firm; and
- (b) in the case of a member practising through a professional corporation, apply equally to the corporation and to its directors, officers, shareholders, agents and employees. 2010, c. 6, Sched. A, s. 22 (2).

Investigation or inspection

(3) If a member practising as a Certified General Accountant through a professional corporation is the subject of an investigation or inspection under this Act, the corporation is jointly and severally liable with the member for all fines and costs that the member is required to pay in relation to the investigation or inspection. 2010, c. 6, Sched. A, s. 22 (3).

Continuing jurisdiction

23. A firm whose registration is suspended remains subject to the continuing jurisdiction of the Association for all purposes under this Act. 2010, c. 6, Sched. A, s. 23.

Limited liability partnerships

24. (1) Subject to the by-laws, two or more members of the Association may form a limited liability partnership or continue a partnership as a limited liability partnership for the purpose of practising as Certified General Accountants. 2010, c. 6, Sched. A, s. 24 (1).

Same

(2) For the purposes of subsection (1), a member of the Association includes a professional corporation. 2010, c. 6, Sched. A, s. 24 (2).

Partnerships Act

(3) For greater certainty, this Act is an Act governing a profession for the purposes of section 44.2 of the *Partnerships Act*. 2010, c. 6, Sched. A, s. 24 (3).

Professional corporations

25. (1) Subject to the by-laws, a member of the Association, or two or more members of the Association practising as individuals or as a partnership, may establish a professional corporation for the purpose of practising as Certified General Accountants, and the provisions of the *Business Corporations Act* that apply to professional corporations within the meaning of that Act apply to the corporation. 2010, c. 6, Sched. A, s. 25 (1).

Same

(2) For the purposes of subsection (1), a member of the Association includes a professional corporation. 2010, c. 6, Sched. A, s. 25 (2).

Notice, change of shareholder

(3) A professional corporation shall notify the registrar of a change in the shareholders of the corporation within the time and in the manner and form specified by the by-laws. 2010, c. 6, Sched. A, s. 25 (3).

PROHIBITIONS

Prohibitions

Prohibition, individuals

- 26.** (1) No individual, other than a member of the Association, shall, through an entity or otherwise,
- (a) take or use the designation “Certified General Accountant” or “comptable général accrédité”, or the initials “C.G.A.”, “CGA”, “F.C.G.A.” or “FCGA”, alone or in combination with other words or abbreviations;
 - (b) take or use any term, title, initials, designation or description implying that the individual is a Certified General Accountant;
 - (c) practise as a Certified General Accountant; or
 - (d) otherwise hold himself or herself out as a Certified General Accountant, regardless of whether he or she provides services as a Certified General Accountant to any individual or entity. 2010, c. 6, Sched. A, s. 26 (1).

Exceptions

- (2) Clauses (1) (a) and (b) do not apply to an individual in any of the following circumstances:
- 1. The individual uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the individual from a jurisdiction other than Ontario in,
 - i. a speech or other presentation given at a professional or academic conference or other similar forum,
 - ii. an application for employment or a private communication respecting the retainer of the individual’s services, if the reference is made to indicate the individual’s educational background and the individual expressly indicates that he or she is not a member of the Association and is not governed by the Association, or
 - iii. a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual meets the requirements for the work to which the request for proposals relates.
 - 2. The individual uses a term, title, initials, designation or description as authorized by the by-laws. 2010, c. 6, Sched. A, s. 26 (2).

Same

(3) For the purposes of subparagraph 1 ii of subsection (2), stating the name of the jurisdiction from which the qualifications were obtained after the term, title, initials, designation or description is not sufficient to expressly indicate that the individual is not a member of the Association and is not governed by the Association. 2010, c. 6, Sched. A, s. 26 (3).

Prohibition, corporations

- (4) No corporation, other than a professional corporation that holds a valid certificate of authorization, shall,
- (a) take or use the designation “Certified General Accountant” or “comptable général accrédité”, or the initials “C.G.A.”, “CGA”, “F.C.G.A.” or “FCGA”, alone or in combination with other words or abbreviations;
 - (b) take or use any term, title, initials, designation or description implying that the corporation is entitled to practise as a Certified General Accountant;
 - (c) practise as a Certified General Accountant; or
 - (d) otherwise hold itself out as a Certified General Accountant, regardless of whether it provides services as a Certified General Accountant to any individual or entity. 2010, c. 6, Sched. A, s. 26 (4).

Exception

(5) Clauses (4) (a) and (b) do not apply if a corporation uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the corporation from a jurisdiction other than Ontario in a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates. 2010, c. 6, Sched. A, s. 26 (5).

Non-residents, etc.

(6) Nothing in this section affects or interferes with the right of a person to use any term, title, initials, designation or description identifying himself or herself as an accountant, if the person does not reside, have an office or offer or provide accounting services in Ontario. 2010, c. 6, Sched. A, s. 26 (6).

Offence and penalty

27. (1) Every person who contravenes section 26 is guilty of an offence and on conviction is liable to a fine of not more than \$10,000. 2010, c. 6, Sched. A, s. 27 (1).

Application to corporation

(2) If a corporation is guilty of an offence under subsection (1), every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on conviction is liable to a fine of not more than \$10,000. 2010, c. 6, Sched. A, s. 27 (2).

Probation orders

(3) On conviction of a person for an offence under this section, the court may prescribe as a condition of a probation order any of the following:

1. That the person pay compensation or make restitution to any person who suffered a loss as a result of the offence.
2. That the person shall not contravene section 26. 2010, c. 6, Sched. A, s. 27 (3).

Costs

28. (1) In addition to the fine, on conviction for an offence under section 27, a court may order that the convicted person pay to the Association some or all of the costs reasonably incurred by it in prosecuting the offence and in undertaking any investigation related to the subject matter of the prosecution. 2010, c. 6, Sched. A, s. 28 (1).

Same

(2) Costs payable under subsection (1) are deemed to be a fine for the purpose of enforcing payment. 2010, c. 6, Sched. A, s. 28 (2).

Limitation

29. No prosecution for a contravention of section 26 shall be commenced more than two years after the time when the subject matter of the prosecution arose. 2010, c. 6, Sched. A, s. 29.

Order prohibiting contravention

30. (1) On application by the Association, the Superior Court of Justice may make an order prohibiting a person from contravening section 26, if the court is satisfied that the person is contravening or has contravened that section. 2010, c. 6, Sched. A, s. 30 (1).

No prosecution or conviction required

(2) An order may be made under subsection (1) whether or not the person has been prosecuted for or convicted of the offence of contravening section 26. 2010, c. 6, Sched. A, s. 30 (2).

Variation or discharge

(3) Any person may apply to the Superior Court of Justice for an order varying or discharging an order made under subsection (1). 2010, c. 6, Sched. A, s. 30 (3).

Offences under the *Public Accounting Act, 2004*

Limitation on prosecutions

31. (1) The Association shall not commence a prosecution for a contravention of section 13, 14 or 15 of the *Public Accounting Act, 2004* with respect to any person who is not a member or former member of the Association or a firm, except with the consent of The Public Accountants Council for the Province of Ontario. 2010, c. 6, Sched. A, s. 31 (1).

Costs

(2) If a prosecution by the Association for a contravention of section 13, 14 or 15 of the *Public Accounting Act, 2004* results in a conviction, the reference in section 16 of that Act to the Council shall be read as a reference to the Association. 2010, c. 6, Sched. A, s. 31 (2).

COMPLAINTS AND DISCIPLINE

Complaints

32. (1) Subject to the by-laws, every complaint regarding a member of the Association or a firm that contains information suggesting that the member or firm is failing or has failed to meet the standards of professional competence necessary to serve the interests of the public or of an employer shall be referred to the complaints committee specified by the by-laws. 2010, c. 6, Sched. A, s. 32 (1).

Same

(2) Subject to the by-laws, every complaint regarding a member of the Association or a firm that contains information suggesting that the member or firm may be guilty of breaching the code of ethics or the rules of professional conduct established by the by-laws shall be referred to the complaints committee specified by the by-laws. 2010, c. 6, Sched. A, s. 32 (2).

Complaints committee

33. (1) If a complaint is referred to a complaints committee under section 32, the committee shall investigate the complaint. 2010, c. 6, Sched. A, s. 33 (1).

Decision

- (2) Following the investigation of a complaint by the complaints committee, the committee may,
- (a) direct that the matter be referred, in whole or in part, to the hearing tribunal specified by the by-laws;
 - (b) direct that the matter not be referred to a hearing tribunal;
 - (c) attempt to resolve the matter in accordance with the by-laws; or
 - (d) take any action that it considers appropriate in the circumstances and that is not inconsistent with this Act or the by-laws, including providing advice or guidance to the member or firm, but not including any action described in subsection 36 (6). 2010, c. 6, Sched. A, s. 33 (2).

Review

34. (1) A complainant may request a review, by a person appointed by the Chair of the Board, of a decision under clause 33 (2) (b) or (d), in accordance with the by-laws. 2010, c. 6, Sched. A, s. 34 (1).

Powers

- (2) Following a review under subsection (1), the person appointed to conduct the review may,
- (a) in the circumstances set out in the by-laws, refer the matter back to the complaints committee; or
 - (b) direct that no further action be taken. 2010, c. 6, Sched. A, s. 34 (2).

Decision final

- (3) The decision of the person appointed to conduct the review is final. 2010, c. 6, Sched. A, s. 34 (3).

Emergency suspension

35. (1) If, during its investigation of a complaint under section 33, a complaints committee receives or obtains information suggesting that the conduct of the member of the Association or firm under investigation is likely to cause immediate and serious harm to any member of the public, the committee shall promptly investigate the matter and report the results of the investigation in writing to the Chair of the Board. 2010, c. 6, Sched. A, s. 35 (1).

Same

(2) If, on a review of the complaints committee's report, the Chair determines that the conduct of the member or firm is likely to cause immediate and serious harm to any member of the public, the Chair may suspend the member's membership or the firm's registration and, in the case of a professional corporation, the corporation's certificate of authorization. 2010, c. 6, Sched. A, s. 35 (2).

Effect, etc.

(3) A suspension imposed under subsection (2) shall take effect and expire or be renewed in accordance with the by-laws. 2010, c. 6, Sched. A, s. 35 (3).

Investigation

(4) After making a report under subsection (1), the complaints committee shall continue its investigation of the complaint under section 33. 2010, c. 6, Sched. A, s. 35 (4).

Hearing tribunal

36. (1) If a matter is referred to a hearing tribunal under clause 33 (2) (a), the tribunal shall hear the matter. 2010, c. 6, Sched. A, s. 36 (1).

Parties

(2) The parties to a hearing under subsection (1) are the complaints committee that referred the matter, the member who or the firm that is the subject of the complaint and any other person added as a party by the hearing tribunal. 2010, c. 6, Sched. A, s. 36 (2).

Same

(3) If an emergency suspension was imposed on the member or firm under subsection 35 (2), the Chair of the Board is also a party to a hearing under subsection (1). 2010, c. 6, Sched. A, s. 36 (3).

Incompetence

(4) A hearing tribunal may find a member or firm guilty of incompetence if, in the tribunal's opinion, the member or firm is failing or has failed to meet the standards of professional competence necessary to serve the interests of the public or of an employer. 2010, c. 6, Sched. A, s. 36 (4).

Professional misconduct, conduct unbecoming

(5) A hearing tribunal may find a member or firm guilty of professional misconduct or of conduct unbecoming a member or firm, as the case may be, if, in the tribunal's opinion, the member or firm is guilty of breaching the code of ethics or the rules of professional conduct established by the by-laws. 2010, c. 6, Sched. A, s. 36 (5).

Powers

(6) If a hearing tribunal finds a member or firm guilty of incompetence, professional misconduct or conduct unbecoming a member or firm, the tribunal may by order do one or more of the following:

1. Revoke the member's membership or the firm's registration and, in the case of a firm that is a professional corporation, the corporation's certificate of authorization.
2. Suspend the member's membership or the firm's registration and, in the case of a firm that is a professional corporation, the corporation's certificate of authorization.
3. Impose restrictions or conditions on the right of the member or firm to practise as a Certified General Accountant.
4. Reprimand the member or firm.
5. Direct the member or firm to pay a fine and specify the timing and manner of payment.
6. Direct the member or firm to compensate the complainant for any losses arising from the member or firm's conduct.
7. Refer the matter back to the complaints committee that investigated the matter for further investigation, and specify a date by which the investigation must be completed.
8. Require a practice inspection under section 42.
9. Make any other order specified by the by-laws that the tribunal considers appropriate in the circumstances. 2010, c. 6, Sched. A, s. 36 (6).

Public notice

(7) If a hearing tribunal finds a member or firm guilty of incompetence, professional misconduct or conduct unbecoming a member or firm, and a notice of appeal relating to the decision is not filed with the appeal tribunal in accordance with the by-laws, the tribunal may make the details of its decision public in accordance with the by-laws. 2010, c. 6, Sched. A, s. 36 (7).

Preliminary suspension, restrictions

37. At any time after a matter respecting a complaint against a member of the Association or firm is referred to it by a complaints committee and before making a final decision or order under section 36, a hearing tribunal may, on its own or at the request of the complaints committee, order that the member's membership or the firm's registration and, in the case of a firm that is a professional corporation, the corporation's certificate of authorization, be suspended or be made subject to any restrictions or conditions that the tribunal may specify, pending the outcome of the hearing, if it appears that the public would be at risk if the suspension or the restrictions or conditions were not imposed. 2010, c. 6, Sched. A, s. 37.

Failure to comply

38. (1) If a member of the Association or firm fails to comply with an order of a hearing tribunal under section 36 or 37, the matter may be brought back to the tribunal for a hearing respecting the failure to comply. 2010, c. 6, Sched. A, s. 38 (1).

Parties

(2) The parties to a hearing under subsection (1) are the member or firm and the complaints committee that investigated the matter. 2010, c. 6, Sched. A, s. 38 (2).

Powers

(3) At a hearing under subsection (1), the hearing tribunal may make any order that it may make under subsection 36 (6). 2010, c. 6, Sched. A, s. 38 (3).

Grounds for revocation

(4) Failure of a member or firm to comply with an order under subsection 36 (6), other than an order under paragraph 4 or 8 of that subsection, or under section 37 is grounds for revocation of the member's membership or the firm's registration and, in the case of a firm that is a professional corporation, the corporation's certificate of authorization. 2010, c. 6, Sched. A, s. 38 (4).

Appeal

39. (1) A party to a proceeding before a hearing tribunal may appeal a final decision or order under section 36 or subsection 38 (3) or an order under section 37 to the appeal tribunal within the time and in the manner set out in the by-laws. 2010, c. 6, Sched. A, s. 39 (1).

Effect of appeal

(2) Unless the hearing tribunal orders otherwise, an appeal under subsection (1) operates as a stay in the matter, except that if the tribunal made an order under subsection 36 (6) or 38 (3) to revoke a membership, registration or certificate of authorization, the membership, registration or certificate of authorization is suspended pending the outcome of the appeal. 2010, c. 6, Sched. A, s. 39 (2).

Added party

(3) The parties to the appeal include any other person added as a party to the appeal by the appeal tribunal. 2010, c. 6, Sched. A, s. 39 (3).

Jurisdiction, powers

- (4) On hearing the appeal, the appeal tribunal may,
- (a) in the case of an obvious error of fact, law or the application of relevant accounting principles or assurance standards, allow the appeal and make any decision or order that could have been made by the hearing tribunal; or
 - (b) dismiss the appeal. 2010, c. 6, Sched. A, s. 39 (4).

Decision, order final

(5) A decision or order of the appeal tribunal under subsection (4) is final. 2010, c. 6, Sched. A, s. 39 (5).

Costs

40. (1) A hearing tribunal may award the costs of a proceeding before it under section 36 or 38 in accordance with its procedural rules, except that costs shall not be awarded against a complaints committee. 2010, c. 6, Sched. A, s. 40 (1).

Same

(2) The appeal tribunal may award the costs of a proceeding before it under section 39 in accordance with its procedural rules, except that costs shall not be awarded against a complaints committee. 2010, c. 6, Sched. A, s. 40 (2).

Inclusion of Association's costs

(3) The costs ordered under subsection (1) or (2) may include costs incurred by the Association arising from the investigation, including any further investigation ordered under subsection 36 (6), prosecution, hearing and, if applicable, appeal of the matter that is the subject of the proceeding. 2010, c. 6, Sched. A, s. 40 (3).

Application

(4) This section applies despite section 17.1 of the *Statutory Powers Procedure Act*. 2010, c. 6, Sched. A, s. 40 (4).

Application to former members

41. Subject to subsection 17 (2), sections 32 to 40 apply with necessary modifications in respect of an individual who resigns as a member of the Association or whose membership is revoked or otherwise terminated. 2010, c. 6, Sched. A, s. 41.

PRACTICE INSPECTIONS

Practice inspections

42. The Association may conduct inspections respecting the practices of members of the Association and firms in accordance with the by-laws. 2010, c. 6, Sched. A, s. 42.

Costs

43. The costs to the Association of an inspection respecting the practice of a member or firm shall be borne by the member or firm in accordance with the by-laws. 2010, c. 6, Sched. A, s. 43.

CAPACITY

Interpretation – “incapacitated”

44. A member of the Association is incapacitated for the purposes of sections 45 to 47 if, by reason of physical or mental illness, condition or disorder, other infirmity or addiction to or excessive use of alcohol or drugs, he or she is incapable of meeting his or her obligations under this Act. 2010, c. 6, Sched. A, s. 44.

Investigation

45. If the Association receives information suggesting that a member is incapacitated, the Association may refer the matter to the capacity committee for investigation, and the committee shall investigate the matter. 2010, c. 6, Sched. A, s. 45.

Application

46. (1) Following an investigation under section 45, the capacity committee may apply to the capacity tribunal for a determination of whether the member is incapacitated. 2010, c. 6, Sched. A, s. 46 (1).

Parties

(2) The parties to an application under subsection (1) are the capacity committee and the member. 2010, c. 6, Sched. A, s. 46 (2).

Medical or psychological examination

(3) If the capacity tribunal determines that it is necessary to obtain the opinion of a physician or psychologist in order to determine whether a member is incapacitated, the tribunal may, on its own or on motion, order the member to undergo a medical or psychological examination. 2010, c. 6, Sched. A, s. 46 (3).

Examining physician, psychologist

(4) The examining physician or psychologist shall be specified by the capacity tribunal after giving the parties an opportunity to make recommendations. 2010, c. 6, Sched. A, s. 46 (4).

Failure to comply

(5) If the member fails to comply with an order under subsection (3), the capacity tribunal may make an order suspending his or her membership until he or she complies. 2010, c. 6, Sched. A, s. 46 (5).

Assessment

(6) Following the examination of a member, the physician or psychologist shall provide to the capacity tribunal,

- (a) an assessment of whether the member is incapacitated;
- (b) an assessment of the extent of any incapacity; and
- (c) any further information respecting the medical or psychological issues in the case. 2010, c. 6, Sched. A, s. 46 (6).

Admissibility

(7) Information provided by a member to a physician or psychologist during a medical or psychological examination is not admissible in evidence except,

- (a) in the application, including any appeal, and in any proceeding in court arising from or relating to the application; and
- (b) in an application under section 54 for a custodianship order, including any appeal, and in any proceeding in court arising from or relating to the application. 2010, c. 6, Sched. A, s. 46 (7).

Powers

(8) If the capacity tribunal determines that the member is incapacitated, the tribunal may by order,

- (a) suspend or revoke the member's membership;
- (b) impose restrictions or conditions on the member's right to practise as a Certified General Accountant; or
- (c) make any other order that the tribunal considers necessary to protect the public interest. 2010, c. 6, Sched. A, s. 46 (8).

Appeal

47. (1) A party to the application may appeal a decision or order under section 46, or a refusal to make an order under that section, to the appeal tribunal by filing a notice of appeal within the time and in the manner set out in the by-laws. 2010, c. 6, Sched. A, s. 47 (1).

Jurisdiction, powers

(2) The appeal tribunal may determine any question of fact, law or mixed fact and law that arises in an appeal under subsection (1) and may,

- (a) make any decision or order that could have been made by the capacity tribunal;
- (b) refer the matter back to the capacity tribunal; or
- (c) dismiss the appeal. 2010, c. 6, Sched. A, s. 47 (2).

Added party

(3) The parties to the appeal include any other person added as a party to the appeal by the appeal tribunal. 2010, c. 6, Sched. A, s. 47 (3).

Decision, order final

(4) A decision or order of the appeal tribunal under subsection (2) is final. 2010, c. 6, Sched. A, s. 47 (4).

Investigators

48. (1) A complaints committee may appoint investigators for the purposes of section 33 or 35. 2010, c. 6, Sched. A, s. 48 (1).

Same

(2) The capacity committee may appoint investigators for the purposes of section 45. 2010, c. 6, Sched. A, s. 48 (2).

Delegation

(3) A complaints committee or the capacity committee, as the case may be, may delegate its power to appoint investigators under this section to the registrar or any other individual or entity, subject to any restrictions or conditions that the committee may specify. 2010, c. 6, Sched. A, s. 48 (3).

Inspectors

49. The Association may appoint inspectors for the purposes of section 42. 2010, c. 6, Sched. A, s. 49.

Proof of appointment

50. Every investigator or inspector who exercises powers under this Act shall, on request, produce written proof of his or her appointment under section 48 or 49, as the case may be. 2010, c. 6, Sched. A, s. 50.

Powers

51. (1) In conducting an investigation under this Act, an investigator may,

- (a) on reasonable notice, enter and inspect the business premises of the individual or firm under investigation, other than any part of the premises used as a dwelling, during regular business hours or at another time agreed to by the individual or firm;
- (b) question and require the individual or anyone who works with the individual, or anyone who works in the firm, as the case may be, to provide information that the investigator believes is relevant to the investigation;
- (c) require the production of and examine any document or thing that the investigator believes is relevant to the investigation, including a client file;
- (d) on giving a receipt for it, remove any document or thing that the investigator believes is relevant to the investigation for the purposes of making copies or extracts of any document or information, but the making of the copies or extracts shall be carried out with reasonable dispatch, taking into account the scope and complexity of the work involved in making the copies or extracts, and the document or thing shall afterwards be returned promptly to the person from whom it was taken; and
- (e) use any data storage, processing or retrieval device or system used in carrying on business on the premises in order to produce a document in readable form. 2010, c. 6, Sched. A, s. 51 (1).

Same

(2) In conducting an inspection under this Act, an inspector may exercise any of the powers set out in subsection (1), with necessary modifications. 2010, c. 6, Sched. A, s. 51 (2).

Other conduct

(3) If, in conducting an investigation or inspection under this Act, the investigator or inspector becomes aware of conduct by an individual or firm that he or she has reasonable grounds to believe constitutes incompetence within the meaning of subsection 36 (4) or professional misconduct or conduct unbecoming a member or firm within the meaning of subsection 36 (5), the investigator or inspector may, in accordance with the by-laws, exercise any of the powers set out in subsection (1) in order to investigate the conduct. 2010, c. 6, Sched. A, s. 51 (3).

No obstruction

52. (1) No person shall obstruct an investigator or inspector executing his or her duties or withhold from him or her or conceal, alter or destroy any document or thing relevant to the investigation or inspection. 2010, c. 6, Sched. A, s. 52 (1).

Offence and penalty

(2) Every person who contravenes subsection (1) is guilty of an offence and on conviction is liable to a fine of not more than \$25,000. 2010, c. 6, Sched. A, s. 52 (2).

Application to corporation

(3) If a corporation is guilty of an offence under subsection (2), every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on conviction is liable to a fine of not more than \$25,000. 2010, c. 6, Sched. A, s. 52 (3).

CUSTODIANSHIP

Application

53. (1) Sections 54 to 56 apply to property, wherever it may be located, that is or should be in the possession or control of a member of the Association in connection with,

- (a) the member's practice;
- (b) the business or affairs of a client or former client of the member;
- (c) an estate for which the member is or was executor, administrator or administrator with the will annexed;
- (d) a trust of which the member is or was a trustee;
- (e) a power of attorney under which the member is or was the attorney; or
- (f) a guardianship under which the member is or was the guardian. 2010, c. 6, Sched. A, s. 53 (1).

Same

(2) An order under subsection 54 (1) applies to property that is or should be in the possession or control of the member before or after the order is made. 2010, c. 6, Sched. A, s. 53 (2).

Interpretation

(3) For the purposes of sections 54 to 56, property includes client files and other documents. 2010, c. 6, Sched. A, s. 53 (3).

Custodianship order

54. (1) On application by the Association, the Superior Court of Justice may order that all or part of the property that is or should be in the possession or control of a member of the Association be given into the custody of a custodian appointed by the court. 2010, c. 6, Sched. A, s. 54 (1).

Application without notice

(2) An application for an order under subsection (1) may be made without notice or on such notice as the court may direct. 2010, c. 6, Sched. A, s. 54 (2).

Grounds for order

- (3) An order may be made under subsection (1) only if it is necessary for the protection of the public and,
 - (a) the member's membership has been suspended or revoked or otherwise terminated;
 - (b) the member has died;
 - (c) the member is incapacitated within the meaning of section 44;
 - (d) the member has absconded or is otherwise improperly absent from his or her practice or has neglected the practice without making adequate provision for the protection of his or her clients' interests;
 - (e) the member has failed to conduct his or her practice in accordance with any restriction or condition to which he or she is subject under this Act; or
 - (f) there is some other ground that makes the order necessary in the circumstances. 2010, c. 6, Sched. A, s. 54 (3).

Purpose of order

- (4) An order may be made under subsection (1) only for one or more of the following purposes, as specified in the order:
 - 1. Preserving the property.
 - 2. Distributing the property.
 - 3. Preserving or carrying on the member's practice.
 - 4. Winding up the member's practice. 2010, c. 6, Sched. A, s. 54 (4).

Custodian

- (5) The court may appoint as custodian,
 - (a) the Association;
 - (b) a person selected by the Association who consents to acting as custodian; or
 - (c) any other suitable person who consents to acting as custodian. 2010, c. 6, Sched. A, s. 54 (5).

Use of agent

(6) If the Association is appointed as custodian, it may appoint an agent to act on its behalf. 2010, c. 6, Sched. A, s. 54 (6).

Powers of court

- (7) An order under subsection (1) may,

- (a) authorize the custodian to employ or engage any professional or other assistance that is required to carry out the custodian's duties;
- (b) authorize the custodian or the sheriff or any police officer or other person acting on the direction of the custodian or the sheriff to,
 - (i) enter, by force if necessary, any building, dwelling or other premises, or any vehicle or other place, where there are reasonable grounds for believing that property that is or should be in the possession or control of the member may be found,
 - (ii) search the building, dwelling, premises, vehicle or place,
 - (iii) open, by force if necessary, any safety deposit box or other receptacle,
 - (iv) require any person to provide access to any property that is or should be in the possession or control of the member, and
 - (v) seize, remove and deliver to the custodian any property that is or should be in the possession or control of the member;
- (c) give directions to the custodian regarding the manner in which the custodian should carry out the purposes of the order;
- (d) require the member to account to the Association and to any other person named in the order for any property that the court may specify;
- (e) provide for the discharge of the custodian on completion of the custodian's duties under the order and any subsequent orders relating to the same matter; and
- (f) give any other directions that the court considers necessary in the circumstances. 2010, c. 6, Sched. A, s. 54 (7).

Compensation

55. In an order under subsection 54 (1) or on a subsequent application, the court may make such order as it considers appropriate for the compensation of the custodian and the reimbursement of the custodian's expenses by the member, whether out of the property held by the custodian or otherwise as the court may specify. 2010, c. 6, Sched. A, s. 55.

Application for directions

56. (1) The Association or the custodian appointed by an order under subsection 54 (1) may apply to the Superior Court of Justice for the opinion, advice or direction of the court on any question affecting the property. 2010, c. 6, Sched. A, s. 56 (1).

Application without notice

(2) An application for an order under subsection (1) may be made without notice or on such notice as the court may direct. 2010, c. 6, Sched. A, s. 56 (2).

Application to former members

57. (1) Sections 53 to 56 apply with necessary modifications in respect of an individual who resigns as a member of the Association or whose membership is revoked or otherwise terminated. 2010, c. 6, Sched. A, s. 57 (1).

Same, property

(2) Sections 53 to 56 apply to property that is or should be in the possession or control of an individual referred to in subsection (1), before or after he or she ceases to be a member. 2010, c. 6, Sched. A, s. 57 (2).

MISCELLANEOUS

Registers

Register, Certified General Accountants

58. (1) The registrar shall establish and maintain a register, in print and in electronic formats, of members of the Association and firms in good standing. 2010, c. 6, Sched. A, s. 58 (1).

Register, public accountants

(2) The registrar shall establish and maintain a register, in print and in electronic formats, of those members of the Association who are licensed by the Association as public accountants under the *Public Accounting Act, 2004* and professional corporations holding a certificate of authorization issued by the Association under that Act that are in good standing. 2010, c. 6, Sched. A, s. 58 (2).

Application

(3) Subsection (2) does not apply unless the Association is authorized under the *Public Accounting Act, 2004* to license and govern the activities of its members as public accountants. 2010, c. 6, Sched. A, s. 58 (3).

Examination by public

(4) A register established by this section shall be open to examination by the public at the Association's head office during normal office hours. 2010, c. 6, Sched. A, s. 58 (4).

Registrar's certificate as evidence

59. Any statement containing information from a register purporting to be certified by the registrar is admissible in evidence as proof, in the absence of evidence to the contrary, of the information in the statement, without proof of the registrar's appointment or signature. 2010, c. 6, Sched. A, s. 59.

Duty of confidentiality

60. (1) Every person engaged in the administration of this Act and the by-laws shall preserve secrecy respecting information or material that comes to his or her knowledge or possession in the course of his or her duties under this Act or the *Public Accounting Act, 2004*, and shall not disclose any such information or material to any person except,

- (a) to his or her counsel;
- (b) with the written consent of every person whose interests may reasonably be affected by the disclosure;
- (c) to the extent that the information or material is available to the public;
- (d) if there are reasonable grounds for believing that there is a significant risk of harm to any person if the disclosure is not made and that making the disclosure is likely to reduce the risk;
- (e) as may be required in connection with the administration of this Act and the by-laws or with any proceeding under this Act;
- (f) as may otherwise be required by law. 2010, c. 6, Sched. A, s. 60 (1).

Offence and penalty

(2) Every person who contravenes subsection (1) is guilty of an offence and on conviction is liable to a fine of not more than \$25,000. 2010, c. 6, Sched. A, s. 60 (2).

Application to corporation

(3) If a corporation is guilty of an offence under subsection (2), every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on conviction is liable to a fine of not more than \$25,000. 2010, c. 6, Sched. A, s. 60 (3).

Costs

(4) In addition to the fine, on conviction for an offence under this section, a court may order that the convicted person pay to the Association some or all of the costs reasonably incurred by it in prosecuting the offence and in undertaking any investigation related to the subject matter of the prosecution. 2010, c. 6, Sched. A, s. 60 (4).

Same

(5) Costs payable under subsection (4) are deemed to be a fine for the purpose of enforcing payment. 2010, c. 6, Sched. A, s. 60 (5).

Limitation

(6) No prosecution for a contravention of subsection (1) shall be commenced more than two years after the time when the subject matter of the prosecution arose. 2010, c. 6, Sched. A, s. 60 (6).

Disclosure to public authority

61. (1) The Association may apply to the Superior Court of Justice for an order authorizing the disclosure to a public authority of any information that a person to whom subsection 60 (1) applies would otherwise be prohibited from disclosing under that subsection. 2010, c. 6, Sched. A, s. 61 (1).

Restrictions

(2) The court shall not make an order under this section if the information sought to be disclosed came to the knowledge of the Association as a result of,

- (a) the making of an oral or written statement by a person in the course of an investigation, inspection or proceeding that may tend to criminate the person or establish the person's liability to civil proceedings, unless the statement was made at a hearing held under this Act;
- (b) the making of an oral or written statement disclosing matters that the court determines to be subject to solicitor-client privilege; or
- (c) the examination of a document that the court determines to be subject to solicitor-client privilege. 2010, c. 6, Sched. A, s. 61 (2).

Documents and other things

(3) An order under this section that authorizes the disclosure of information may also authorize the delivery of documents or other things that are in the Association's possession and that relate to the information. 2010, c. 6, Sched. A, s. 61 (3).

Testimony

62. A person to whom subsection 60 (1) applies shall not be required in any proceeding, except a proceeding under this Act or a judicial review relating to a proceeding under this Act, to give testimony or produce any document with respect to information that the person is prohibited from disclosing under that subsection. 2010, c. 6, Sched. A, s. 62.

Documents not admissible

63. No record of a proceeding under this Act and no document or thing prepared for or statement given at such a proceeding and no decision or order made in such a proceeding is admissible in any civil proceeding, other than a proceeding under this Act or a judicial review relating to a proceeding under this Act. 2010, c. 6, Sched. A, s. 63.

Protection from liability

64. No action or other proceeding may be instituted against the Association, the Board or any committee or tribunal, any member or former member of the Association, of the Board or of a committee or tribunal, or any officer, employee or agent of the Association or of the Board for any act done in good faith in the exercise or performance or the intended exercise or performance of any power or duty of the Association under this Act or the *Public Accounting Act, 2004* or for any alleged neglect or default in the exercise or performance in good faith of such power or duty. 2010, c. 6, Sched. A, s. 64.

BY-LAWS

By-laws

65. (1) The Board may make by-laws necessary or desirable to conduct the business and carry out the objects of the Association. 2010, c. 6, Sched. A, s. 65 (1).

Same

(2) Without limiting the generality of subsection (1), the Board may make by-laws with respect to the following matters:

1. Governing the admission of individuals to membership in the Association, including,
 - i. specifying requirements and qualifications for membership,
 - ii. providing for the setting or approval by the Board of examination requirements for membership, including specifying the subjects in which examinations are required and providing for the granting of certificates to applicants who successfully complete examinations, and
 - iii. governing applications for membership.
2. Governing members of the Association as Certified General Accountants, including establishing standards of practice, governing the imposition of restrictions and conditions on a member's right to practise as a Certified General Accountant, establishing classes of members and governing the renewal, suspension and revocation of memberships.
3. Governing the calling and holding of meetings of the members of the Association and of meetings of the Board, including respecting the representation of a member by proxy at a meeting of the Association.
4. Governing the nomination and election of members of the Association to the Board, including setting out the qualifications that a member must meet in order to be elected to and serve on the Board and setting out terms of office.
5. Governing the election or appointment of officers of the Association and setting out their powers and duties.
6. Establishing the committees and tribunals required by this Act and any additional committees or tribunals, governing the names, composition, powers, duties and quorums of the committees and tribunals, governing the appointment of individuals to the committees and tribunals, and authorizing and governing the formation of panels of committees or tribunals.
7. Delegating any of the Board's powers or duties under this Act to one or more committees or tribunals or to the registrar, and specifying restrictions or conditions on the delegation.
8. Governing the registration of entities as firms, including requiring the registration of firms, specifying additional entities that may register as a firm, specifying the requirements and qualifications for registration, governing applications for registration and governing the renewal, suspension and revocation of registrations.
9. Governing firms as Certified General Accountants, including establishing standards of practice, governing the imposition of restrictions and conditions on a firm's practice, governing the names of firms and governing firms that are limited liability partnerships.
10. Governing professional corporations, including requiring the certification of those corporations, governing the issuance, renewal, suspension and revocation of certificates of authorization and respecting the notification of a change in the shareholders of the corporation.

11. Respecting any person, partnership or other entity that, in addition to practising as a Certified General Accountant, also practises another profession or provides other services, including requiring that the persons, partnerships and other entities be registered to engage in such activities, governing the registrations and their renewal, suspension and revocation and governing the restrictions and conditions that may be imposed on the registered persons, partnerships and other entities.
12. Respecting the election and rights and duties of honorary members.
13. Governing the use of terms, titles, initials, designations and descriptions by members of the Association and firms practising as Certified General Accountants, and by individuals for the purposes of paragraph 2 of subsection 26 (2).
14. Governing the resignation of members of the Association.
15. Governing the reinstatement or readmission of individuals who have resigned or whose membership is suspended or revoked and firms whose registration or certificate of authorization is suspended or revoked.
16. Governing the competence and conduct of members of the Association and firms as Certified General Accountants, including,
 - i. establishing a code of ethics,
 - ii. providing for rules of professional conduct, and
 - iii. governing complaints and discipline, including specifying requirements for the making of complaints, respecting the resolution of complaints by a complaints committee, respecting reviews under section 34, respecting emergency suspensions for the purposes of subsection 35 (3) and specifying orders that may be made under subsection 36 (6).
17. Governing investigations and practice inspections under this Act, including respecting the payment of the costs of an inspection.
18. Governing individuals as students, including,
 - i. requiring the registration of individuals as students, specifying the requirements and qualifications for registration and governing applications for registration,
 - ii. providing for the development or approval of a curriculum, courses of study and examinations for students, requiring students to complete the courses and examinations and providing for the granting of certificates to students who successfully complete examinations,
 - iii. respecting the rights and duties of students, and
 - iv. providing that any provision of this Act or the by-laws apply to students with necessary modifications or subject to such modifications as may be specified by the by-laws.
19. Respecting the minimum requirements for professional liability insurance that must be carried by members of the Association and by firms.
20. Establishing and governing the payment of fees and other amounts that must be paid to the Association and exempting any class of individual or entity from all or part of any fee or amount.
21. Respecting matters of procedure for any meeting, process or proceeding under this Act, including providing for procedural rules for proceedings before committees or tribunals under this Act.
22. Providing for the training and recognition of specialists.
23. Providing for the affiliation of the Association with a university, college, school, corporation or other entity with similar or related objects.
24. Establishing and providing for the administration of a benevolent fund for the benefit of a member or the family of a deceased member who may require financial assistance and providing for,
 - i. the receipt of contributions or donations to the fund, and
 - ii. the making of contributions to the fund by the Association.
25. Providing for the making of grants or donations by the Association to any individual or entity for any purpose that may tend to advance accounting knowledge and education, improve standards of practice in accounting, or support or encourage public information about and interest in the past and present role of accounting in society.
26. Governing the retention and destruction of information and documents in the possession of the Association or any officer of the Association, the Board or any committee.
27. Respecting any matter that this Act refers to as a matter that the by-laws may specify, set out, determine or otherwise deal with.

28. Addressing any transitional issues that arise from the repeal of the *Certified General Accountants Association of Ontario Act, 1983*. 2010, c. 6, Sched. A, s. 65 (2).

Same, public accounting

- (3) Without limiting the generality of subsection (1), the Board may make by-laws with respect to the following matters:
1. Governing matters relating to meeting and maintaining the standards that the Association, as a designated body within the meaning of the *Public Accounting Act, 2004*, is required to meet and maintain in order to be authorized to license and govern the activities of its members as public accountants under that Act.
 2. Governing matters relating to the licensing and governance of members of the Association as public accountants, as permitted by the *Public Accounting Act, 2004*.
 3. Governing matters relating to the practice, through a professional corporation, of public accounting by members of the Association who are licensed under the *Public Accounting Act, 2004* as public accountants, as permitted by that Act.
 4. Providing that any provision of this Act or the by-laws apply, with necessary modifications or subject to such modifications as may be specified by the by-laws, with respect to,
 - i. members of the Association who are licensed by the Association under the *Public Accounting Act, 2004* as public accountants, or
 - ii. professional corporations, established by one or more members of the Association who are licensed by the Association under the *Public Accounting Act, 2004* as public accountants, that hold a valid certificate of authorization under that Act to practise as public accountants. 2010, c. 6, Sched. A, s. 65 (3).

Limitation

(4) Despite section 66, a by-law made under paragraph 2, 3 or 4 of subsection (3) is of no effect unless the Association is authorized under the *Public Accounting Act, 2004* to license and govern the activities of its members as public accountants. 2010, c. 6, Sched. A, s. 65 (4).

General or particular

(5) A by-law made under this section may be general or particular in its application. 2010, c. 6, Sched. A, s. 65 (5).

Publicly available

(6) The by-laws shall be open to examination by the public at the Association's head office during normal office hours. 2010, c. 6, Sched. A, s. 65 (6).

When by-law effective

66. (1) A by-law made by the Board is effective on and after the day it is made. 2010, c. 6, Sched. A, s. 66 (1).

Approval of by-law by members

(2) Despite subsection (1), a by-law made by the Board does not continue to have effect unless it is approved by the members of the Association at the earlier of the first annual meeting of the Association following the making of the by-law and any general meeting at which the by-law is considered. 2010, c. 6, Sched. A, s. 66 (2).

Effect of rejection

(3) A by-law that is not approved by the members of the Association in accordance with subsection (2) ceases to have effect at the close of the meeting at which it is not approved. 2010, c. 6, Sched. A, s. 66 (3).

Same, validity

(4) The rejection of a by-law by the members of the Association does not affect the validity of any action taken under the by-law while it was in effect. 2010, c. 6, Sched. A, s. 66 (4).

Transition

67. Every by-law made by the Board of Governors of the Association under the *Certified General Accountants Association of Ontario Act, 1983* that is in force immediately before the day on which this section comes into force is deemed on that day to be a by-law of the Association under this Act and shall remain in force, to the extent that it does not conflict with this Act, until it is amended or revoked by by-law under this Act. 2010, c. 6, Sched. A, s. 67.

68., 69. OMITTED (AMENDS, REPEALS OR REVOKES OTHER LEGISLATION). 2010, c. 6, Sched. A, ss. 68, 69.

70. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS ACT). 2010, c. 6, Sched. A, s. 70.

71. OMITTED (ENACTS SHORT TITLE OF THIS ACT). 2010, c. 6, Sched. A, s. 71.

Français

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