

# Chartered Professional Accountants Act

CHAPTER 30 OF THE ACTS OF 2015

*as amended by*

2018, c. 4, ss. 2-4; 2019, c. 4, ss. 2-11



© 2019 Her Majesty the Queen in right of the Province of Nova Scotia  
Published by Authority of the Speaker of the House of Assembly  
Halifax

This page is intentionally blank.

CHAPTER 30 OF THE ACTS OF 2015  
amended 2018, c. 4, ss. 2-4; 2019, c. 4, ss. 2-11

**An Act Respecting  
Chartered Professional Accountants  
of Nova Scotia**

**Table of Contents**

(The table of contents is not part of the statute)

|  | Section |
|--|---------|
| Short title .....  | 1       |
| Interpretation .....   | 2       |
| CPA Nova Scotia continued .....                                  | 3       |
| Rights and duties .....  | 4       |
| Objects .....  | 5       |
| Board .....  | 6       |
| By-laws requiring special resolution .....                       | 7       |
| Board composition .....  | 8       |
| Initial Board .....  | 9       |
| Subsequent Board elections .....                                 | 10      |
| Officers .....   | 11      |
| Annual general meeting .....                                     | 12      |
| Meetings .....   | 13      |
| By-laws regulating business and affairs of CPA Nova Scotia ..... | 14      |
| By-laws respecting Board members and meetings .....              | 15      |
| Review and approval of by-laws .....                             | 16      |
| Initial by-laws have immediate force and effect .....            | 17      |
| Availability of by-laws .....                                    | 18      |
| Members of Public Accounting Licensing Committee .....           | 18A     |
| Chief Executive Officer .....                                    | 19      |
| Staff .....  | 20      |
| <b>Registration</b>  |         |
| Registers .....  | 21      |
| Registration and Registration Appeals Committees .....           | 22      |
| Registration of individuals .....                                | 23      |
| Public accounting licence .....                                  | 23A     |
| Registration of firms .....                                      | 24      |
| Privileges of and restrictions on registrants .....              | 25      |
| Categories and conditions .....                                  | 26      |
| Certification is proof .....                                     | 27      |
| Notification of conditions or refused application .....          | 28      |
| Renewal .....  | 29      |
| Suspension .....   | 30      |
| Effect of suspension .....                                       | 31      |
| Restoration of registration status .....                         | 32      |
| Revocation .....   | 33      |
| Suspension appeals .....   | 34      |
| Classes of public accounting licences .....                      | 34A     |
| Appeals .....  | 34B     |
| Use of designations .....  | 35      |
| Use of legacy designation with protected designation .....       | 36      |
| Use of legacy designation .....                                  | 37      |
| Misleading use of designation .....                              | 38      |
| Legacy designation must be tagged .....                          | 39      |
| Restriction on public accounting .....                           | 39A     |
| Permitted use of designations .....                              | 40      |

## Organizational Practice Requirements

|  |    |
|--|----|
| Organization must be registered .....                                    | 41 |
| Corporations .....   | 42 |
| Limited liability partnership .....                                      | 43 |
| Firm must be registered .....  | 44 |
| Carrying on business through an organization .....                       | 45 |
| LLP must be approved .....   | 46 |
| No use of legacy designation after registration or approval ceases ..... | 47 |
| Permitted activity .....   | 48 |
| Permitted investments .....  | 49 |
| Invalid act .....  | 50 |
| Application of Act to registrant .....                                   | 51 |
| Fiduciary, ethical and confidentiality obligations .....                 | 52 |
| Liability of registrant .....  | 53 |
| Joint and several liability of registrant .....                          | 54 |
| Joint and several liability of organization .....                        | 55 |
| Restriction on practice .....  | 56 |

## Practice Inspections

|                                       |    |
|---------------------------------------|----|
| May be conducted .....                | 57 |
| Appointment of inspectors .....       | 58 |
| Powers and duties of inspectors ..... | 59 |
| Offence .....                         | 60 |

## Protection from Other Proceedings

|  |    |
|--|----|
| Act done in good faith under this Act .....          | 61 |
| Act done in good faith under legacy body's Act ..... | 62 |
| Complaint made in bad faith .....                    | 63 |

## Confidentiality

|   |    |
|---|----|
| Disclosure of information .....             | 64 |
| Complaints .....                            | 65 |
| Permitted disclosure .....                  | 66 |
| Acts of members, employees and agents ..... | 67 |

## Complaints and Discipline

|   |    |
|---|----|
| Discipline process .....                            | 68 |
| Complaints Committee .....                          | 69 |
| Duties and powers .....                             | 70 |
| Chair .....   | 71 |
| Subject of complaint .....                          | 72 |
| Interpretation of Part .....                        | 73 |
| Limitation period .....                             | 74 |
| CEO may refer complaint .....                       | 75 |
| Withdrawal of complaint .....                       | 76 |
| Complaint procedure .....                           | 77 |
| Powers of Complaints Committee .....                | 78 |
| Duties and authority of Chair .....                 | 79 |
| Investigation panel may appoint investigators ..... | 80 |
| Powers of investigator .....                        | 81 |
| Duty not to obstruct .....                          | 82 |
| Matter arising during investigation .....           | 83 |
| Powers of investigation panel .....                 | 84 |
| Request for meeting with panel .....                | 85 |
| Procedure for meeting .....                         | 86 |
| Actions panel may take .....                        | 87 |
| Information relevant to decision .....              | 88 |
| Action for failure to comply with order .....       | 89 |
| Discipline Committee .....                          | 90 |
| Duties and authority .....                          | 91 |
| Chair .....   | 92 |
| CEO may refer information .....                     | 93 |

|   |          |
|---|----------|
| Settlement agreement .....  | 94       |
| Powers of Discipline Committee.....                               | 95       |
| Hearing panel .....   | 96       |
| Conduct of hearings.....  | 97       |
| Parties .....   | 98       |
| Rights of parties.....  | 99       |
| Attendance by respondent .....                                    | 100      |
| Duties and powers of hearing panel .....                          | 101      |
| Decision of panel is decision of Committee.....                   | 102      |
| Notification of complaint disposition.....                        | 103      |
| Complaint Review Committee .....                                  | 104      |
| Duties and powers .....   | 105      |
| Chair .....   | 106      |
| Review of dismissal of complaint .....                            | 107      |
| Fitness to Practise Committee .....                               | 108      |
| Liability not affected by resignation.....                        | 109      |
| Jurisdiction of CPA Nova Scotia continues.....                    | 110      |
| Appeal .....  | 111      |
| Order of the Court .....  | 112      |
| Custodianship   |          |
| Interpretation of Part .....                                      | 113      |
| Custodianship order.....  | 114      |
| Purpose of custodianship order .....                              | 115      |
| Custodians .....  | 116      |
| Contents of custodianship order .....                             | 117      |
| Award for compensation.....                                       | 118      |
| Application to vary.....  | 119      |
| Application to former members .....                               | 120      |
| Civil or Other Proceedings  |          |
| Interpretation of Part .....                                      | 121      |
| Public records .....  | 122      |
| Admissibility in civil proceeding .....                           | 123      |
| Reinstatement   |          |
| Application .....   | 124      |
| Procedure.....  | 125      |
| Rights of applicant.....  | 126      |
| Timing of application .....                                       | 127      |
| Decision final .....  | 128      |
| Enforcement of order for costs.....                               | 129      |
| Offences and Penalties  |          |
| Offences and penalties.....                                       | 130      |
| Injunction.....   | 131      |
| Transitional  |          |
| Application before legacy body .....                              | 132      |
| Order by legacy body .....  | 133      |
| Prior inspection or proceeding .....                              | 134      |
| Prior complaint.....  | 135      |
| Agreement to proceed under this Act .....                         | 136      |
| New complaint .....   | 137      |
| Regulations.....  | 138      |
| Consequential Amendments and Repeals                              |          |
| Auditor General Act amended.....                                  | 139, 140 |
| Certified General Accountants Act repealed .....                  | 141      |
| Certified Management Accountants of Nova Scotia Act repealed..... | 142      |
| Chartered Accountants Act repealed .....                          | 143      |

|  |          |
|--|----------|
| Companies Act amended .....                | 144-146  |
| Credit Union Act amended .....             | 147-149  |
| Former Act repealed .....                  | 150      |
| Mortgage Regulation Act amended .....      | 151      |
| Real Estate Appraisers Act amended .....   | 152      |
| Trust and Loan Companies Act amended ..... | 153, 154 |

Effective Date

|                         |     |
|-------------------------|-----|
| Coming into force ..... | 155 |
|-------------------------|-----|

### Short title

**1** This Act may be cited as the *Chartered Professional Accountants Act*. 2015, c. 30, s. 1.

### Interpretation

**2** In this Act,

(a) “approved LLP” means a limited liability partnership approved by CPA Nova Scotia to engage in the practice of chartered professional accounting as a limited liability partnership through the process set out in the by-laws;

(b) “bankrupt” means bankrupt as defined in the *Bankruptcy and Insolvency Act* (Canada);

(c) “Board” means the Board of Directors of CPA Nova Scotia;

(d) “by-law” means, unless the context requires otherwise, a by-law of CPA Nova Scotia made by the Board pursuant to Section 14 or 15;

(e) “candidate” means an individual who is registered in the professional education program established by CPA Nova Scotia;

(f) “chartered professional accountant” means an individual who is permitted by this Act to use the designation “Chartered Professional Accountant” in English and “comptable professionnel agréé” in French or “CPA” after his or her name;

(g) “chartered professional accounting” means the provision of any professional service usually or ordinarily performed by chartered professional accountants, whether or not such services are offered to or provided to the public;

(h) “Chief Executive Officer” means the President and Chief Executive Officer of CPA Nova Scotia;

(i) “CGANS” means the Certified General Accountants Association of Nova Scotia as established by the *Certified General Accountants Act*;

(j) “CMANS” means the Society of Management Accountants of Nova Scotia as established by the *Certified Management Accountants of Nova Scotia Act*;

- (k) “code of professional conduct” means the rules or code of conduct or ethics adopted by the Board;
- (l) “complainant” means a person that files a complaint;
- (m) “complaint” means
- (i) a notice in writing alleging potential conduct unbecoming, incapacity, professional incompetence or professional misconduct by a registrant or registered firm, or
  - (ii) a referral by the Chief Executive Officer in circumstances set out in the by-laws;
- (n) “Complaint Review Committee” means the Complaint Review Committee appointed by the Board in accordance with the by-laws;
- (o) “Complaints Committee” means the Complaints Committee appointed by the Board in accordance with the by-laws;
- (p) “conduct unbecoming” means any conduct outside the practice of chartered professional accounting that is likely to harm the standing of the practice of chartered professional accounting as a profession or to impair public confidence in the profession of chartered professional accounting;
- (q) “Court” means the Supreme Court of Nova Scotia;
- (r) “CPA Nova Scotia” means Chartered Professional Accountants of Nova Scotia, a body corporate continued under this Act;
- (s) “Discipline Committee” means the Discipline Committee appointed by the Board in accordance with the by-laws;
- (t) “extra-provincial regulatory body” means any chartered-professional-accounting regulatory body in another province of Canada or in Bermuda;
- (u) “fellow designation” means any of the designations of
- (i) “Fellow of the Certified General Accountants” and “FCGA” permitted for use by members of CGANS or CGA-Canada,
  - (ii) “Fellow of the Certified Management Accountants” and “FCMA” permitted for use by members of CMANS or CMA Canada, and
  - (iii) “Fellow of the Chartered Accountants” and “FCA” permitted for use by members of ICANS;
- (v) “firm” means an organization that is
- (i) carrying on the practice of public accounting,
  - (ii) using any of the protected designations as part of the name or description of the organization, or
  - (iii) carrying on any other activity identified in the by-laws as being an activity that, if undertaken to the extent set out in the by-

laws, would cause the organization to be considered a firm for the purpose of this Act;

(w) “Fitness to Practise Committee” means the Fitness to Practise Committee as may be appointed by the Board in accordance with the by-laws;

(x) “former Act” means Chapter 5 of the Acts of 2015, the *Chartered Professional Accountants Act*;

(y) “hearing panel” means a panel selected from among the members of the Discipline Committee to conduct a hearing and to perform such other functions as are set out in this Act and the by-laws;

(z) “honorary designation” means any of the designations of

(i) “Honorary Certified General Accountant” and “GGA (Hon)” permitted for use by members of CGANS or CGA-Canada,

(ii) “Honorary Certified Management Accountant” and “CMA (Hon)” permitted for use by members of CMANS or CMA Canada, and

(iii) “Honorary Member of the Institute of Chartered Accountants of Nova Scotia” and “CA (Hon)” as elected by the members of ICANS;

(za) “ICANS” means the Institute of Chartered Accountants of Nova Scotia established by the *Chartered Accountants Act*;

(zb) “incapacity” means the status whereby a member suffers or suffered from a medical, physical, mental or emotional condition, disorder or addiction that renders or rendered a member unable to practise with competence;

(zc) “inspector” means an inspector appointed pursuant to this Act;

(zd) “investigation panel” means a panel selected from among the members of the Complaints Committee to investigate a complaint and to perform such other functions as are set out in this Act and the by-laws;

(ze) “investigator” means an individual appointed pursuant to this Act and the by-laws to investigate a complaint who may or may not be a member of an investigation panel;

(zf) “legacy body” means CGANS, CMANS or ICANS;

(zg) “legacy designation” means any of the designations of

(i) “Certified General Accountant”,

(ii) “Certified Management Accountant”,

(iii) “Chartered Accountant”,

(iv) “CGA”,

(v) “CMA”, and



(vi) “CA”;

(zh) “legacy member” means a member holding a legacy designation or, depending on the context, a member who has become the holder of a CPA designation by virtue of a legacy designation;

(zi) “limited liability partnership” or “LLP” means a limited liability partnership within the meaning of the *Partnership Act* that is engaged in, or holds itself out as engaging in, the profession of chartered professional accounting, whether as a Nova Scotia LLP or an extra-provincial LLP;

(zj) “member” means an individual registered as a member of CPA Nova Scotia;

(zk) “officer” means an officer of the Board as described in Section 9;

(zl) “organization” includes a sole proprietorship, corporation, company, society, association, partnership or limited liability partnership, any association of individuals and any similar body;

(zm) “practice of public accounting” means

(i) an audit, a review and any other assurance engagement governed by the standard of professional practice of the Chartered Professional Accountants of Canada, as amended from time to time, or other Canadian standards published by the Chartered Professional Accountants of Canada, or corresponding standards established in a jurisdiction outside of Canada including

(A) an audit of historical financial information and all related opinions, declarations, consents or other reports,

(B) an assurance engagement other than an audit or review of historical financial information where an opinion, compliance or other attestation is provided, which may include reporting on controls, compliance with agreements and value-for-money audits in the public sector, and

(C) a review of historical financial information and all related opinions, consents, declarations or other reports, and

(ii) specified audit procedures and agreed-upon procedure engagements governed by the standards of professional practice of the Chartered Professional Accountants of Canada, as amended from time to time,

but does not include a compilation engagement as defined by the standards of professional practice of the Chartered Professional Accountants of Canada, as amended from time to time, or the business of public bookkeeping if none of the acts or functions included in subclause (i) or (ii) are performed;

(zn) “profession” means the profession of chartered professional accounting;

(zo) “professional corporation” means a corporation registered as a professional corporation by CPA Nova Scotia pursuant to the by-laws that meets the registration criteria and does one or more of the following:

- (i) carries on the practice of public accounting,
- (ii) uses any of the protected designations as part of the name or description of the corporation, or
- (iii) carries on any other activity identified in the by-laws as being an activity that, if undertaken to the extent set out in the by-laws, would cause the corporation to be considered a professional corporation for the purpose of this Act;

(zp) “professional incompetence” means a lack of the ability or the failure to apply the knowledge, skills or judgement relevant to the practice of the profession of a nature or to an extent that requires a registration sanction or remediation;

(zq) “professional misconduct” means conduct or acts occurring in the course of the practice of the profession that, having regard to all the circumstances, would reasonably be regarded as disgraceful, dishonourable or unprofessional, including, without limiting the generality of the foregoing,

- (i) a breach of the standards of practice, code of professional conduct or the handbook of professional standards as approved by Chartered Professional Accountants of Canada,
- (ii) a breach of this Act, the regulations or the by-laws,
- (iii) practising accounting while the ability to practise accounting is impaired,
- (iv) any contravention of the provisions of an Act of the Parliament of Canada, an enactment of the Province or the laws of a foreign jurisdiction, or regulations made thereunder, that is inconsistent with the proper professional behaviour of an individual registered by CPA Nova Scotia, and
- (v) failing to abide by any registration conditions or restrictions or any order or direction issued under this Act, the regulations or the by-laws;

(zr) “professional services” means the services offered by a chartered professional accountant;

- (zs) “protected designations” means any of the designations of
- (i) “Chartered Professional Accountant”,
  - (ii) “Fellow of the Chartered Professional Accountants of Nova Scotia”,
  - (iii) “Honorary Chartered Professional Accountant”,
  - (iv) “CPA”,

- (v) “FCPA”,
- (vi) “CPA (Hon)”,
- (vii) “Public Accountant”,
- (viii) “PA”,
- (ix) “Licensed Public Accountant”, and
- (x) “LPA”;

(zsa) “Public Accounting Licensing Committee” means the Public Accounting Licensing Committee appointed by the Board in accordance with the by-laws and by the Governor in Council;

(zt) “public representative” means a member of the Board or of a committee of the Board who

- (i) has never been a member, student or candidate of a legacy body, or
- (ii) is not and has never been a member, student or candidate of an accounting profession;

(zu) “registered firm” means a firm that is registered by CPA Nova Scotia;

(zv) “registrant” means a member, student, candidate or an individual whose name appears on a register maintained by CPA Nova Scotia;

(zw) “Registration Committee” means the Registration Committee appointed by the Board in accordance with the by-laws;

(zx) “Registration Appeals Committee” means the Registration Appeals Committee appointed by the Board in accordance with the by-laws;

(zy) “registration sanction” means

- (i) the imposition of conditions or restrictions on registration by a hearing panel or its equivalent in another jurisdiction,
- (ii) a reprimand, condition or restriction imposed by an investigation panel or its equivalent in another jurisdiction, and consented to by the registrant or registered firm, outside of an informal resolution process,

(iii) a

- (A) reprimand,
- (B) suspension of registration, or
- (C) revocation of registration,

issued by a hearing panel or its equivalent in another jurisdiction, or

- (iv) such other sanction as may be set out in the by-laws;

(zz) “regulated services” means those chartered professional accounting services specified as such in the by-laws;

(zza) “representative” means the member identified by a registered firm who, on behalf of a registered firm, is to receive communications from CPA Nova Scotia and speak on behalf of and bind the registered firm;

(zzb) “respondent” means a registrant or registered firm that is subject to a complaint;

(zzc) “student” means an individual who is registered in a pre-professional education program established by CPA Nova Scotia;

(zzd) “settlement agreement” means an agreement that resolves a complaint referred to the Discipline Committee. 2015, c. 30, s. 2; 2019, c. 4, s. 2.

### **CPA Nova Scotia continued**

**3** (1) CPA Nova Scotia is hereby continued as the corporation known as the “Chartered Professional Accountants of Nova Scotia”.

(2) The corporation may continue to operate under the name “CPA Nova Scotia” and may use the initials “CPANS”.

(3) Upon the coming into force of this Act,

(a) all assets, property and liabilities of CGANS, CMANS and ICANS are the assets, property and liabilities of CPA Nova Scotia; and

(b) CGANS, CMANS and ICANS are dissolved.

(4) No action, appeal, application or other proceeding being carried on or power or remedy being exercised with respect to the operations of CGANS, CMANS and ICANS is to be discontinued or abated on account of this Act, but may be continued in the name of CPA Nova Scotia, which has the same rights, is subject to the same liabilities and shall pay or receive the same costs as if the action, appeal, application or other proceedings had been commenced or defended in the name of CPA Nova Scotia. 2015, c. 30, s. 3.

### **Rights and duties**

**4** (1) CPA Nova Scotia has the capacity and, subject to this Act, the rights, powers and privileges of a natural person.

(2) Where, at the end of a fiscal year, CPA Nova Scotia has surplus funds, the funds must be applied to the promotion and implementation of the objects of CPA Nova Scotia and may not be distributed to registrants or registered firms. 2015, c. 30, s. 4.

### **Objects**

**5** In order to serve and protect the public interest in the practice of chartered professional accounting, CPA Nova Scotia shall

- (a) preserve the integrity of the accounting profession;
- (b) maintain public confidence in the ability of the accounting profession to regulate itself;
- (c) govern and regulate the practice of the profession and govern and regulate registrants and registered firms in accordance with this Act and the by-laws, including
  - (i) establishing, maintaining, developing and enforcing
    - (A) standards of qualification for registration and continuation of registration,
    - (B) standards of practice, and
    - (C) standards of professional ethics, knowledge, skill and proficiency,
  - (ii) regulating the provision of regulated services,
  - (iii) licensing members to engage in the practice of public accounting,
  - (iv) regulating the practice, competence and professional conduct of registrants and registered firms, and
  - (v) regulating the use of protected designations in accordance with this Act and the by-laws;
- (d) promote and foster greater public awareness of the practice of chartered professional accounting;
- (e) promote and increase the professional knowledge, skill and proficiency of registrants and registered firms in financial reporting, strategy and governance, management accounting, audit, assurance, finance and taxation and other matters relating to the practice of chartered professional accounting;
- (f) where not inconsistent with the public interest, advance the professional interests of registrants and registered firms; and
- (g) do such other lawful acts and things as are incidental to the attainment of the purposes and objects of CPA Nova Scotia. 2015, c. 30, s. 5; 2019, c. 4, s. 3.

**Board**

**6** There shall be a Board of Directors to govern the affairs of CPA Nova Scotia. 2015, c. 30, s. 6.

**By-laws requiring special resolution**

- 7 (1)** In this Section, “special resolution” means
- (a) for a period of five years immediately following the coming into force of this Act, a resolution passed by a majority of not

less than 85 per cent of the votes cast by the Board members who voted in respect of that resolution; and

(b) thereafter, a resolution passed by a majority of not less than 75 per cent of the votes cast by the Board members who voted in respect of that resolution.

(2) By-laws passed pursuant to clause 14(1)(zd) and such other by-laws as the Board may specify by-law may only be adopted by the Board by way of a special resolution.

(3) Notwithstanding any provision of this Act, the regulations or the by-laws, any motion

(a) imposing additional requirements in areas in which legacy members are licensed or authorized to practise at the coming into force of this Act;

(b) substantively changing the chartered professional accountant certification model, including management accounting and financial reporting as foundational requirements and practical experience requirements, or which materially affects access to the profession;

(c) promoting an accounting designation other than CPA;

(d) that results in materially less rigor in an existing rule of professional conduct; or

(e) that reduces Chartered Professional Accountants of Canada's commitment to support standard-setting or the current level of support for setting accounting and assurance standards,

may only be adopted by the Board by way of a special resolution. 2015, c. 30, s. 7.

### **Board composition**

**8 (1)** Subject to Section 9, the Board is composed of

(a) 10 persons elected from and by the members of CPA Nova Scotia; and

(b) up to two public representatives,

all of whom must be elected or appointed pursuant to and for such terms as are set out in the by-laws.

(2) By-laws governing the election or appointment of Board members and their terms of office are subject to the following requirements:

(a) no more than one member of the Board may be a non-resident of the Province;

(b) public representatives must be appointed by the Board in such number as is set out in the by-laws.

(3) Notwithstanding subsection (1), public representatives continue to hold office until their successors are appointed or until such time as they are re-appointed. 2015, c. 30, s. 8.

#### **Initial Board**

9 (1) The initial Board of CPA Nova Scotia established pursuant to the former Act continues to hold office until replaced pursuant to this Act unless otherwise provided in the by-laws.

(2) Where a member of the Board who was elected ceases to hold office before the person's term expires, the Board may appoint a new member to hold office for the unexpired portion of the term.

(3) The positions of the officers of the initial Board established pursuant to the former Act are hereby continued and the officers shall serve until replaced or confirmed at the first election of officers of the Board. 2015, c. 30, s. 9.

#### **Subsequent Board elections**

10 (1) The first Board election under this Act is to be held in the first year after the second anniversary of the coming into force of this Act, in such manner as is set out in the by-laws, with the following three positions from the initial Board of CPA Nova Scotia established pursuant to the former Act being up for election:

- (a) two positions held by persons with a CPA, CA designation; and
- (b) one position held by a person with a CPA, CMA designation.

(2) The second Board election under this Act is to be held in the second year after the second anniversary of the coming into force of this Act, in such manner as is set out in the by-laws, with the following four positions from the initial Board of CPA Nova Scotia established pursuant to the former Act being up for election:

- (a) two positions held by persons with a CPA, CA designation;
- (b) one position held by a person with a CPA, CMA designation; and
- (c) one position held by a person with a CPA, CGA designation.

(3) The third Board election under this Act is to be held in the third year after the second anniversary of the coming into force of this Act, in such manner as is set out in the by-laws, with the following three positions from the initial Board of CPA Nova Scotia established pursuant to the former Act being up for election:

- (a) one position held by a person with a CPA, CA designation;
- (b) one position held by a person with a CPA, CMA designation; and
- (c) one position held by a person with a CPA, CGA designation.

(4) For greater certainty, the Board members elected pursuant to subsections (1) to (3) and in each Board election thereafter must be elected from the membership of CPA Nova Scotia regardless of their legacy designations. 2015, c. 30, s. 10.

#### Officers

11 Subject to Sections 9 and 10, the officers of the Board must

- (a) be set out in the by-laws;
- (b) be appointed or elected in accordance with the by-laws; and
- (c) serve such terms as provided in the by-laws. 2015, c. 30, s. 11.

#### Annual general meeting

12 An annual general meeting must be held for such matters as may be set out in the by-laws, at such time and place and after such notice as is determined by the by-laws. 2015, c. 30, s. 12.

#### Meetings

13 (1) The Board may at any time call a meeting of CPA Nova Scotia in accordance with the by-laws.

(2) The Chair of the Board shall convene a meeting of CPA Nova Scotia in accordance with the by-laws.

(3) The Chair of the Board shall convene a meeting of CPA Nova Scotia at the request of members in circumstances set out in the by-laws. 2015, c. 30, s. 13.

#### By-laws regulating business and affairs of CPA Nova Scotia

14 (1) Subject to Section 15, the Board may make by-laws regulating the business and affairs of CPA Nova Scotia, including by-laws

- (a) respecting the holding of Board meetings, including required meetings, the notice for such meetings, the quorum and the procedure to be followed and the manner of voting;
- (b) respecting the powers and duties of the Chief Executive Officer;



(c) establishing and empowering committees of the Board, including the Complaint Review Committee, Complaints Committee, Discipline Committee, Fitness to Practise Committee, Public Accounting Licensing Committee, Registration Committee and Registration Appeals Committee and such other committees as needed, to carry out the business and affairs of the Board including, without limiting the generality of the foregoing,

(i) governing the names, authority, powers, duties and quorums of such committees,

(ii) governing the composition of the committees, and in so doing applying the principle that for the first five years following the coming into force of this Act, the Board shall strive to include equal representation from legacy bodies, if it best serves the public interest,

(iii) governing the manner of appointment, terms of office, re-appointment and qualifications of committee members, including governing the public representation required on any committee,

(iv) establishing the functions, operations, processes, practices and procedures of each committee,

(v) determining the manner in which the members of a committee must be notified of a meeting and the consequences, if any, of failing to provide notice, and

(vi) determining the means by which a committee makes decisions;

(d) respecting the protected designations that organizations may use or exempting certain organizations from the application of Section 35;

(e) respecting the designations or initials required or authorized to be used by individuals who are

(i) members of an extra-provincial regulatory body, or

(ii) entitled by a regulator in a foreign jurisdiction to use a protected designation;

(ea) prescribing the circumstances under which the Registration Committee or the Registration Appeals Committee may authorize a member to use a legacy designation;

(f) permitting the making of arrangements with or affiliating with any organization, and the entering into of arrangements necessary, to provide for the delivery of any professional education program or pre-professional education program;

(g) authorizing the making of agreements, co-operative arrangements or affiliations with any organization including, without limiting the generality of the foregoing, legacy bodies and extra-provincial regulatory bodies;

(h) providing for the payment of expenses of members of the Board or committees of the Board and remuneration and payment of expenses of employees of CPA Nova Scotia;

(i) prescribing the circumstances under which and means by which a complaint may be referred to the Fitness to Practise Committee and the circumstances under and means by which a complaint may be referred by the Fitness to Practise Committee to the Complaints Committee;

(j) prescribing the examination fees and tuition, if any, payable by students, candidates and any other individual or firm seeking registration by CPA Nova Scotia;

(k) respecting the fees to be paid by individuals and firms for initial registration, renewal or reinstatement and applications and any other fees and the time when they must be paid, and any fees for late or dishonoured payments or late filings;

(l) respecting file and document storage, retention and destruction;

(m) regulating and governing the professional conduct of registrants and registered firms, including the adoption and amendment of a code of professional conduct;

(n) providing for registration categories of individuals and firms in CPA Nova Scotia, including the rights of and obligations, restrictions and limitations on each category;

(o) providing for the establishment of specialty areas for individuals or firms in CPA Nova Scotia, and the academic standards, education programs, examination requirements, experience requirements, professional qualifications and any other requirements for initial registration, continued registration or renewal of registration for each area and the rights of and obligations, restrictions and limitations on each area;

(p) prescribing the circumstances in which a registrant or registered firm may practise through or as a professional corporation or organization or in any other business arrangement;

(q) respecting academic standards, education programs, examination requirements, experience requirements, professional qualifications and any other requirements for initial registration, continued registration or renewal of registration for each category of registration for individuals and firms in CPA Nova Scotia;

(r) *repealed 2019, c. 4, s. 4.*

(s) respecting the registers that are to be kept by the Chief Executive Officer, including the information that is to be maintained in those registers and which information therein must be made available to the public and, without limiting the generality of the foregoing, stipulating the circumstances in which the name of an individual or a firm must be removed from any register;

(t) respecting the approval process, qualifications, requirements, obligations and ongoing monitoring of organizations that seek or hold the designation of a training office;

(u) establishing a professional education program and a pre-professional education program;

(v) establishing prerequisites for entrance to any professional education program or pre-professional education program;

(w) permitting the entering into of arrangements to provide for

(i) the delivery of any professional education program or pre-professional educational program, and

(ii) the monitoring, assessment, evaluation and verification of the experience of any student, candidate or other person seeking admission to CPA Nova Scotia;

(x) distinguishing the use of protected designations by individuals or firms not registered by CPA Nova Scotia;

(y) stipulating the designations or initials that a member who was a member of a legacy body or an extra-provincial regulatory body immediately before the coming into force of this Act may use;

(z) establishing a registration process for individuals and firms, including the authority to stipulate the function, process, power and authority of the Chief Executive Officer, the Registration Committee and the Registration Appeals Committee in the registration process and, without limiting the generality of the foregoing, governing

(i) the initial registration and the renewal, suspension, revocation and reinstatement of such registration,

(ii) the names by which firms may be known or operate,

(iii) the resignation of members,

(iv) the requirement that each registered firm designate a representative, and the qualifications required and responsibilities of that representative, and

(v) the imposition of conditions or restrictions on such registration;

(za) prescribing the time and manner in which registered firms must comply with the firm name and designation requirements set out in this Act or by-laws together with the consequences for failing to ensure a firm name or designation complies with those requirements;

(zb) prescribing the publication or disclosure of suspensions imposed pursuant to Section 30 or subsection 84(1) or registration conditions or restrictions imposed pursuant to subsection 25(2) or 84(1);

(zc) prescribing a suspension appeal process in respect of suspensions imposed pursuant to Section 30, including the authority to stipulate which suspensions imposed thereunder are to be subject to the right of appeal;

(zd) stipulating those professional services that are regulated services and regulating the provision of those services by registrants or registered firms;

(ze) respecting the complaints and discipline process including, without limiting the generality of the foregoing,

(i) establishing processes for receiving and responding to complaints or other information concerning the conduct, capacity, practice or professional competence of registrants or registered firms,

(ii) establishing a mechanism to consider and determine claims of solicitor-client privilege during an investigation or hearing, including the production and use of the document and how any privilege must be maintained,

(iii) establishing the process for making a determination pursuant to Section 74,

(iv) establishing processes for investigating the conduct, capacity, practice or professional competence of a registrant or registered firm,

(v) respecting the appointment, powers and responsibilities of investigators,

(vi) prescribing the process by which a complaint is to be processed and disposed of,

(vii) establishing a range of the outcomes available to an investigation panel at the conclusion of an investigation,

(viii) prescribing the manner by which a complaint is provided from an investigation panel to a hearing panel and by which a matter is referred from an investigation panel to a hearing panel,

(ix) prescribing the content of and process to be followed with respect to settlement agreements,

- (x) establishing processes for the conduct of hearings,
- (xi) establishing the outcomes available to a hearing panel and the range of sanctions the panel may impose at the conclusion of the hearing;
- (xii) establishing the form and content of any disclosure or publication of matters leading to or following a hearing or otherwise involving a registration sanction,
- (xiii) respecting the imposition of publication bans or other orders respecting the openness of a hearing process,
- (xiv) respecting awards of costs, including solicitor and client costs, and
- (xv) establishing processes for the appeal of hearing panel decisions and orders;
- (zf) respecting the Complaint Review Committee and, without limiting the generality of the foregoing, prescribing
  - (i) the time frame in which a notice of review must be filed and upon whom the notice of review must be served,
  - (ii) the parties to a review, and
  - (iii) the information that must be provided by the decision-maker whose decision is under review by the Complaint Review Committee;
- (zg) respecting professional standards for registrants or registered firms and, without limiting the generality of the foregoing, the authority of CPA Nova Scotia to
  - (i) establish a committee to address matters involving a breach of professional standards,
  - (ii) conduct a practice inspection of a registrant or registered firm with authority to establish selection criteria regarding which registrants or registered firms are to be subject to a practice inspection or the geographic area in which registrants or registered firms are to be subject to a practice inspection,
  - (iii) require a registrant or registered firm to do or refrain from doing any act,
  - (iv) retain inspectors,
  - (v) enter into agreements with extra-provincial regulatory bodies or other regulatory bodies,
  - (vi) recover costs incurred in conducting a practice inspection and such other costs as may be incurred by the

committee in discharging its obligations under this Act or the by-laws,

(vii) notwithstanding Sections 64 and 65, share information with other committees of CPA Nova Scotia, the Chief Executive Officer or extra-provincial regulatory bodies or other regulatory bodies, and

(viii) stipulate such other powers and responsibilities as may be required for the maintenance and enforcement of professional standards;

(zh) respecting the obligation of a registrant or registered firm to report bankruptcy to the Board, and the consequences of such status together with the procedure to be followed by a registrant or registered firm who wishes to regain any registration status lost as a result of being or becoming bankrupt;

(zi) respecting continuing professional development requirements for registrants, including, without limiting the generality of the foregoing,

(i) the nature and extent of continuing professional development that a registrant must complete in a given period,

(ii) the form, manner and timing of reporting of continuing professional development activities,

(iii) the undertaking of audits of member compliance with continuing professional development requirements,

(iv) the consequences that may result from a registrant's failure to satisfy the continuing professional development requirements,

(v) the right to disclose a registrant's failure to satisfy the continuing professional development requirements to any extra-provincial regulatory body of which the registrant is a member, candidate or student,

(vi) the mandate and powers of the Chief Executive Officer and committees of CPA Nova Scotia with respect to continuing professional development;

(zj) respecting the provision and maintenance of professional liability insurance for registrants and firms;

(zk) respecting the regulation of registrants or registered firms who practise outside the Province and including, without limiting the generality of the foregoing, the imposition of additional reporting or compliance requirements on or exempting registrants or registered firms from the application of any provision of the by-laws;

(zl) authorizing the making of agreements, co-operative arrangements or affiliations with other institutions, organizations or professional bodies, whether or not located within the Province;

(zm) respecting the maintenance, continuation, alteration and removal of honours, awards and recognitions held by legacy members and the creation, alteration and removal of new or existing honours, awards and recognitions; and

(zn) governing, establishing or prescribing any other thing that is necessary for the effective administration of CPA Nova Scotia.

(2) Without restricting the authority of the Board to make by-laws under subsection (1), before a by-law is made, the Board shall determine whether the nature of the proposed by-law sufficiently impacts the interests of members to warrant consultation with members and, where it does, the manner and extent of such consultation. 2015, c. 30, s. 14; 2018, c. 4, s. 2; 2019, c. 4, s. 4.

#### **By-laws respecting Board members and meetings**

15 The Board may also make by-laws

- (a) establishing the procedure for the election of Board members;
  - (b) governing the number of public representatives and the process by which they are appointed;
  - (c) governing the election of Board members or the appointment of Board members to complete the terms of elected Board members who for any reason cannot complete their full terms;
  - (d) governing the remuneration of members of the Board apart from the reimbursement of expenses;
  - (e) permitting matters to be put to a vote of members by mail or electronic voting or such other means as technology permits and setting out particulars with respect to how such votes must occur;
  - (f) respecting the calling and conduct of meetings, including the annual general meeting, of CPA Nova Scotia;
  - (g) fixing the terms of office of Board members;
  - (h) respecting the officer positions and their terms on the Board;
- and
- (i) respecting the procedure for the election of the Chair and other officers of the Board. 2015, c. 30, s. 15.

#### **Review and approval of by-laws**

16 (1) The Board shall circulate a proposed by-law to members for review 30 days before a resolution is made for its approval.

(2) A by-law made pursuant to Section 14 comes into force, is repealed or amended the day the resolution creating, amending or repealing the by-law is approved by the Board, unless otherwise stated.

(3) A by-law made pursuant to Section 15 does not come into force, and is not made until a majority of members present at a special or general meeting of CPA Nova Scotia approves the creation, amendment or repeal of the by-law. 2015, c. 30, s. 16.

#### **Initial by-laws have immediate force and effect**

17 Notwithstanding Sections 14 to 16, the by-laws filed with the Minister of Finance and Treasury Board at the coming into force of this Act have immediate force and effect. 2015, c. 30, s. 17.

#### **Availability of by-laws**

18 By-laws are public documents and any by-law, requirement, standard, code or rule adopted by such by-law must be made available by the Board for public inspection on request during the usual business hours of CPA Nova Scotia, and must be posted on the CPA Nova Scotia website. 2015, c. 30, s. 18.

#### **Members of Public Accounting Licensing Committee**

18A Notwithstanding clause 14(1)(c), the Governor in Council may appoint two members of the Public Accounting Licensing Committee of whom

- (a) one must be an individual who holds a public accounting licence in the Province; and
- (b) one must be a public representative. 2019, c. 4, s. 5.

#### **Chief Executive Officer**

19 (1) The Board shall employ an individual as Chief Executive Officer of CPA Nova Scotia and fix the Chief Executive Officer's remuneration, and may authorize the Chief Executive Officer to do any act or exercise any power or jurisdiction that by this Act or the by-laws the Board is authorized to do or exercise, except make by-laws.

(2) The Chief Executive Officer has the powers and duties given to the Chief Executive Officer by this Act and the by-laws and otherwise by the Board.

(3) The Chief Executive Officer may delegate to one or more employees or committees of CPA Nova Scotia or, with the approval of the Board, to any other person any of the Chief Executive Officer's powers, duties or functions subject to any restrictions or conditions that the Board may specify. 2015, c. 30, s. 19.

#### **Staff**

20 The Board may authorize the hiring of staff to conduct the business of CPA Nova Scotia and may set the terms of employment of such persons. 2015, c. 30, s. 20.



## REGISTRATION

**Registers**

**21 (1)** The Chief Executive Officer shall keep a register or registers of individuals registered by CPA Nova Scotia and a register or registers of organizations registered or approved by CPA Nova Scotia, which registers must contain all of the information specified in the by-laws.

**(2)** The Chief Executive Officer shall make the registers referred to in subsection (1) available to the public upon request. 2015, c. 30, s. 21.

**Registration and Registration Appeals Committees**

**22 (1)** The Board shall appoint a Registration Committee and a Registration Appeals Committee and the membership, power, authority and procedures of these committees must be set out in the by-laws.

**(2)** The Board shall appoint the Chair of the Registration Committee and the Chair of the Registration Appeals Committee.

**(3)** The Chief Executive Officer, the Registration Committee and the Registration Appeals Committee shall perform such registration functions as are set out in this Act and the by-laws.

**(4)** When performing such registration functions as are set out in this Act and the by-laws, the Registration Appeals Committee has all the rights, powers and privileges of a commissioner appointed pursuant to the *Public Inquiries Act*. 2015, c. 30, s. 22.

**Registration of individuals**

**23** The Chief Executive Officer shall register any individual who

**(a)** was a member or registered student of CGANS, a member of CMANS or a member or registered student of ICANS immediately prior to the coming into force of this Act and who continues to meet all of the requirements for registration or continued registration in CPA Nova Scotia set out in the by-laws; or

**(b)** meets all of the requirements for registration or continued registration set out in the by-laws. 2015, c. 30, s. 23.

**Public accounting licence**

**23A** Notwithstanding Section 23, the Chief Executive Officer shall issue a public accounting licence to any individual who

**(a)** was licensed as a public accountant by the Public Accountants Board of the Province of Nova Scotia immediately before the coming into force of this Section; and

**(b)** continues to meet the licensing renewal criteria applicable to a public accounting licence. 2019, c. 4, s. 6.

**Registration of firms**

24 The Chief Executive Officer shall register any firm that

(a) was registered as a professional corporation or limited liability partnership by a legacy body or was a firm whose name had been approved by a legacy body, immediately prior to the coming into force of this Act; or

(b) qualifies for registration or continued registration as a registered firm pursuant to the by-laws. 2015, c. 30, s. 24.

**Privileges of and restrictions on registrants**

25 (1) The privileges of those individuals and firms registered pursuant to Section 23 or 24 are as set out in the by-laws.

(2) Conditions or restrictions that applied to an individual or firm registered by a legacy body immediately prior to the coming into force of this Act continue to apply to the individual or firm when registered by CPA Nova Scotia.

(3) Without restricting the generality of subsection (2), any former member of a legacy body who did not fulfil the professional development hours required under the legacy body's Act remains obligated to satisfy those requirements and is subject to the jurisdiction of CPA Nova Scotia with respect to these unfulfilled requirements. 2015, c. 30, s. 25.

**Categories and conditions**

26 (1) When registering or renewing the registration of an individual or firm, the Chief Executive Officer shall register the individual or firm in the registration category in which the Chief Executive Officer, the Registration Committee or the Registration Appeals Committee determines the applicant qualifies for registration pursuant to the by-laws.

(2) The Chief Executive Officer or the Registration Committee may impose conditions or restrictions on an individual's or firm's registration on such terms and for such period as the Chief Executive Officer considers to be in the public interest. 2015, c. 30, s. 26.

**Certification is proof**

27 A document signed by the Chief Executive Officer certifying that anything is or is not recorded in a register is admissible in evidence as *prima facie* proof of the matter certified, without proof of the signature or appointment of the Chief Executive Officer. 2015, c. 30, s. 27.

**Notification of conditions or refused application**

28 Where the Chief Executive Officer or the Registration Committee

(a) imposes conditions or restrictions on an applicant's registration; or

- (b) refuses an application for registration,

the Chief Executive Officer shall notify the applicant of the decision to do so and of the registration appeal process set out in the by-laws. 2015, c. 30, s. 28.

### **Renewal**

**29** The Chief Executive Officer shall renew the registration of a registrant or registered firm if the registrant or registered firm meets the registration renewal criteria specified in the by-laws. 2015, c. 30, s. 29.

### **Suspension**

**30** The Chief Executive Officer may suspend the registration of a registrant or registered firm for failure to maintain any registration requirements set out in this Act or the by-laws. 2015, c. 30, s. 30.

### **Effect of suspension**

**31 (1)** This Act and the by-laws continue to apply to a registrant or registered firm during the period of a suspension.

**(2)** An individual whose registration is suspended is not entitled to engage in the practice of chartered professional accounting nor to use a protected designation during the period of the suspension.

**(3)** A firm whose registration is suspended is not entitled to offer the services of a chartered professional accountant nor to use a protected designation during the period of the suspension. 2015, c. 30, s. 31.

### **Restoration of registration status**

**32** Where the period of the suspension of a registrant or registered firm has expired, the conditions imposed on a registrant or registered firm have been satisfied or the restrictions imposed on a registrant or registered firm have been removed, the Chief Executive Officer shall restore the registration status to the registrant or registered firm in the form it existed before the imposition of the suspension, conditions or restrictions, if the registrant or registered firm otherwise meets the criteria for registration or, where the registration status has expired, the criteria for renewal of registration. 2015, c. 30, s. 32.

### **Revocation**

**33** The Chief Executive Officer shall revoke the registration of a registrant or registered firm if a suspension imposed pursuant to Section 30 remains in effect for longer than the period specified by the by-laws. 2015, c. 30, s. 33.

### **Suspension appeals**

**34 (1)** The by-laws must stipulate which suspensions imposed pursuant to Section 30 may be appealed to the Registration Appeals Committee.

(2) The Registration Appeals Committee shall follow the procedure for a suspension appeal set out in the by-laws.

(3) The decision of the Registration Appeals Committee is final.  
2015, c. 30, s. 34.

#### **Classes of public accounting licences**

**34A** CPA Nova Scotia may establish classes of public accounting licences and the educational qualification and practical experience required to obtain and maintain a licence of a particular class. 2019, c. 4, s. 7.

#### **Appeals**

**34B (1)** An individual who has been denied a licence, disputes the conditions placed on a license or otherwise disagrees with a decision of the licensing committee, may appeal the decision by serving the licensing committee with a notice of appeal within 30 days of the date of the decision.

(2) CPA Nova Scotia shall establish a committee to hear appeals from the licensing committee, which shall conduct its own proceedings in accordance with the rules of natural justice, this Act, the by-laws and its own rules of procedure. 2019, c. 4, s. 7.

#### **Use of designations**

**35 (1)** A member may use the designation “Chartered Professional Accountant” in English and “comptable professionnel agréé” in French or “CPA” after the member’s name.

(2) An individual entitled to use a fellow designation by the Board or an extra-provincial regulatory body may use the designation “Fellow of the Chartered Professional Accountants” or “FCPA” after his or her name.

(3) An individual entitled to use an honorary designation by the Board or an extra-provincial regulatory body may use the designation “Honorary Chartered Professional Accountant” or “CPA (Hon)” after his or her name.

(4) The right of an individual or registered firm to use a protected designation pursuant to this Section is subject to any restrictions or conditions specified in this Act or the by-laws.

(5) An individual who is a member of an extra-provincial regulatory body may use or be required to use such designations or initials as are set out in the by-laws.

(6) Only an individual holding a valid public accounting licence issued by CPA Nova Scotia may purport to be a “Public Accountant” or “Licensed Public Accountant”. 2015, c. 30, s. 35; 2019, c. 4, s. 8.

**Use of legacy designation with protected designation**

**36 (1)** In this Section, “mandatory tagging period” means a period of 10 years following the date of the coming into force of this Act or such shorter period as the Board may specify following the fifth anniversary of the coming into force of this Act.

**(2)** Where a member uses a protected designation and the member is entitled to use a legacy designation pursuant to Section 37, the member shall use the legacy designation in conjunction with the protected designation for the mandatory tagging period.

**(3)** Where a member uses a protected designation and the member is entitled to use a legacy designation pursuant to Section 37, the member may use the legacy designation in conjunction with the use of the protected designation at any time after the mandatory tagging period. 2015, c. 30, s. 36; 2018, c. 4, s. 3.

**Use of legacy designation**

**37** A member may not use a legacy designation unless the member was entitled to use it prior to August 2, 2016, or the member is authorized to use a legacy designation by the Registration Committee or the Registration Appeals Committee in accordance with the by-laws. 2018, c. 4, s. 4.

**Misleading use of designation**

**38** No individual or organization other than a member or registered firm shall use a legacy designation or a protected designation nor any derivation or combination of those initials, words or expressions whether alone or in combination with other initials, words or expressions where it is used to imply that a person is entitled to practise as a chartered professional accountant nor imply that the individual or organization is registered by CPA Nova Scotia. 2015, c. 30, s. 38.

**Legacy designation must be tagged**

**39** No individual shall use any legacy designation without the designation “Chartered Professional Accountant” or “CPA” being appended to it. 2015, c. 30, s. 39.

**Restriction on public accounting**

**39A (1)** No individual shall purport to be a public accountant unless the individual holds a valid public accounting licence issued by CPA Nova Scotia.

**(2)** No individual shall

(a) engage in the practice of public accounting in the Province unless the individual holds a valid public accounting licence issued by CPA Nova Scotia;

(b) engage in the practice of public accounting in the Province except in association with a registered firm;

(c) engage in the practice of public accounting in contravention of any condition or restriction on the individual's public accounting licence imposed under this Act or by agreement between the individual and CPA Nova Scotia; or

(d) knowingly furnish false or misleading information in an application under this Act or in any statement required to be furnished under this Act or the by-laws of CPA Nova Scotia. 2019, c. 4, s. 9.

#### **Permitted use of designations**

**40 (1)** No organization shall use a protected designation in its name, except as provided for in the by-laws.

**(2)** Subject to subsection 35(5),

(a) no individual other than an individual authorized by subsection 35(1) shall use the designation "Chartered Professional Accountant" in English, "comptable professionnel agréé" in French or "CPA";

(b) no individual other than an individual authorized by subsection 35(2) to use a fellow designation shall use the designation "Fellow of the Chartered Professional Accountants" or "FCPA"; and

(c) no individual other than an individual authorized by subsection 35(3) to use an honorary designation shall use the designation "Honorary Chartered Professional Accountant" or "CPA (Hon)".

**(3)** No individual shall use a fellow designation without the designation "Fellow of the Chartered Professional Accountants" or "FCPA" being appended to it.

**(4)** No individual shall use any honorary designation without the designation "Honorary Chartered Professional Accountant" or "CPA (Hon)" being appended to it.

**(5)** Subsection (2) does not apply to any individual who was resident in the Province immediately before the coming into force of this Act and who at that time was entitled by a regulator in a foreign jurisdiction to use

(a) the designation "chartered professional accountant", "certified public accountant", "CPA" or "FCPA", in upper or lower case, or an equivalent, either alone or in combination with any other words or letters;

(b) any name, title or description implying that he or she is a chartered professional accountant or certified public accountant; or

(c) any name, title, initials or descriptions implying that he or she is a certified accountant or a certified public accountant,

if such an individual appends to the designation “CPA” or “FCPA” such other designation as the Board may by by-law require.

(6) Subject to subsection (5), no individual or organization may use the designation “certified professional accountant” or “certified public accountant” alone or in combination with any other words.

(7) Subsections (1) and (2) do not apply if an individual or organization uses a term, title, initials, protected designation or description when making reference to authentic professional accounting qualifications or designations obtained by the individual or organization from a body in a foreign jurisdiction in

(a) a speech or other presentation given at a professional or academic conference or other similar forum;

(b) an application for employment or a private communication respecting the retainer of the individual’s or organization’s services, if the reference is made to indicate the individual’s or organization’s educational background; or

(c) a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual or organization meets the requirements for the work to which the request for proposals relates, if the individual or organization expressly indicates that the individual or organization is not a member of a legacy body. 2015, c. 30, s. 40.

#### ORGANIZATIONAL PRACTICE REQUIREMENTS

##### **Organization must be registered**

41 (1) Subject to this Act and the by-laws, a member may offer professional services to the public through an organization.

(2) An organization that carries on the practice of public accounting in the Province must be a registered firm.

(3) A member may only carry on the practice of public accounting through an organization in the Province if the organization is a registered firm. 2015, c. 30, s. 41.

##### **Corporations**

42 A member may only offer professional services through a corporation in the Province that

(a) carries on the practice of public accounting;

(b) uses any of the protected designations as part of the name or description of the corporation; or

(c) carries on any other activity specified in the by-laws as being an activity that, if undertaken to the extent specified in the by-laws, would

cause the corporation to be considered a professional corporation for the purpose of this Act,

if the corporation is a registered firm and a professional corporation. 2015, c. 30, s. 42.

#### **Limited liability partnership**

**43** A member may only offer professional services through a limited liability partnership in the Province if the LLP is an approved LLP. 2015, c. 30, s. 43.

#### **Firm must be registered**

**44** A firm shall not carry on any business in the Province unless it is registered by CPA Nova Scotia. 2015, c. 30, s. 44.

#### **Carrying on business through an organization**

**45** No person shall carry on any business through an organization that

- (a) carries on the practice of public accounting;
- (b) uses any of the protected designations as part of the name or description of the corporation; or
- (c) carries on any other activity identified in the by-laws as being an activity that, if undertaken to the extent set out in the by-laws, would cause the organization to be considered a firm for the purpose of this Act,

unless the organization is a registered firm. 2015, c. 30, s. 45.

#### **LLP must be approved**

**46** No person shall carry on the practice of chartered professional accounting through an LLP unless the LLP is an approved LLP. 2015, c. 30, s. 46.

#### **No use of legacy designation after registration or approval ceases**

**47** An organization that ceases to be registered or approved by CPA Nova Scotia shall change its name to remove the words “chartered professional accountant” or “chartered professional accountants”, the initials “CPA” or any legacy designation or any combination thereof used by the organization. 2015, c. 30, s. 47.

#### **Permitted activity**

**48** A registered firm shall not carry on any business or activity other than the provision of professional services authorized by its registration and the provision of other services directly associated with the provision of those services. 2015, c. 30, s. 48.

#### **Permitted investments**

**49** Sections 44 and 48 do not prohibit a registered firm from investing its own funds in real property, other than for development purposes, or in stocks, mutual funds, debt obligations, insurance, term deposits or similar investments. 2015, c. 30, s. 49.



**Invalid act**

**50** No act of a professional corporation, including a transfer of property to or by the professional corporation, is invalid merely because it contravenes Section 44, 47 or 48. 2015, c. 30, s. 50.

**Application of Act to registrant**

**51** This Act and the by-laws of CPA Nova Scotia apply to a registrant notwithstanding any relationship that the registrant may have with an organization. 2015, c. 30, s. 51.

**Fiduciary, ethical and confidentiality obligations**

**52** The fiduciary, ethical and confidentiality obligations of a registrant to an individual receiving professional services

(a) are not diminished by the fact that the services are provided on behalf of an organization; and

(b) apply equally to an organization on whose behalf the services are provided and to its directors, officers and shareholders. 2015, c. 30, s. 52.

**Liability of registrant**

**53** The liability of a registrant for a professional liability claim is not affected by the fact that the registrant is providing services on behalf of a registered firm or organization. 2015, c. 30, s. 53.

**Joint and several liability of registrant**

**54** A registrant is jointly and severally liable with a professional corporation for all professional liability claims made against the corporation in respect of errors or omissions that were made or occurred while the registrant was a voting shareholder of the corporation. 2015, c. 30, s. 54.

**Joint and several liability of organization**

**55** Where the conduct of a registrant through whom an organization was providing professional services at the time the conduct occurred is the subject of an investigation, inquiry or inspection,

(a) any power that may be exercised pursuant to this Act with respect to the registrant may be exercised in respect of the organization; and

(b) the organization is jointly and severally liable with the registrant for all fines and costs the registrant is ordered to pay. 2015, c. 30, s. 55.

**Restriction on practice**

**56** A restriction imposed on the practice of a registrant through whom a registered firm provides professional services applies to the firm in relation to its provision of professional services through the registrant. 2015, c. 30, s. 56.

## PRACTICE INSPECTIONS

**May be conducted**

**57** CPA Nova Scotia, through the Chief Executive Officer or a committee appointed pursuant to the by-laws, may conduct inspections respecting the practices of registrants and registered firms under such circumstances and with such authority as is set out in the by-laws. 2015, c. 30, s. 57.

**Appointment of inspectors**

**58** The Chief Executive Officer may appoint inspectors for the purpose of practice inspections. 2015, c. 30, s. 58.

**Powers and duties of inspectors**

**59 (1)** Every inspector who exercises powers pursuant to this Act shall, on request, produce written proof of the inspector's appointment.

**(2)** In conducting an inspection pursuant to this Act, an inspector may, with necessary modifications, exercise any of the powers conferred pursuant to Section 81.

**(3)** The results of a practice inspection must be dealt with in the manner set out in the by-laws. 2015, c. 30, s. 59.

**Offence**

**60** No individual shall obstruct an inspector in the execution of the inspector's duties or withhold from the inspector or conceal, alter or destroy any document or thing relevant to the inspection. 2015, c. 30, s. 60.

## PROTECTION FROM OTHER PROCEEDINGS

**Act done in good faith under this Act**

**61** No action or other proceeding may be instituted against CPA Nova Scotia, the Board, a committee, an investigator, an inspector, a member of the Board or of a committee established pursuant to this Act or the by-laws or any employee, officer, agent or individual acting on the instructions of any of them for anything done in good faith in the performance or intended exercise of any duty or power pursuant to this Act or the by-laws or for any alleged neglect or default in the performance or exercise in good faith of such duty or power. 2015, c. 30, s. 61.

**Act done in good faith under legacy body's Act**

**62** No action or other proceeding may be instituted against a committee, an investigator, an inspector, a member of a committee established pursuant to the legacy body's Act or its by-laws or any employee, officer, agent or individual acting on the instructions of any of them for anything done in good faith in the performance or intended exercise of any duty or power pursuant to the legacy body's Act or its by-laws or for any alleged neglect or default in the performance or exercise in good faith of such a duty or power. 2015, c. 30, s. 62.

**Complaint made in bad faith**

**63** No action or other proceeding may be instituted against any person, including CPA Nova Scotia, as a result of the submission of a complaint or the disclosure of any information or any document pursuant to this Act, or anything contained in such complaint, information or document, unless the submission of the complaint or the disclosure is made in bad faith. 2015, c. 30, s. 63.

## CONFIDENTIALITY

**Disclosure of information**

**64** Every individual involved in the administration of this Act and any member of the Board or a committee of the Board who receives or has knowledge of confidential information shall not publish, release or disclose the information and shall maintain confidentiality with respect to all information that comes to that individual's knowledge, except

- (a) as required for the administration of this Act or the by-laws or proceedings pursuant to this Act or the by-laws or to comply with the purpose of this Act;
- (b) to one's own legal counsel;
- (c) as otherwise required by law; or
- (d) with the consent of the person to whom the information relates. 2015, c. 30, s. 64.

**Complaints**

**65** All complaints received or under investigation and all proceedings of the Complaints Committee must be kept confidential by CPA Nova Scotia. 2015, c. 30, s. 65.

**Permitted disclosure**

**66** Notwithstanding Sections 64 and 65,

- (a) the Chief Executive Officer, or an individual designated by the Chief Executive Officer, may disclose to the public
  - (i) information that is otherwise available to the public, or
  - (ii) subject to the terms of the decision of an investigation panel or a hearing panel, particulars of any registration sanctions that have been imposed on a registrant or registered firm or the decision of an investigation panel to issue an interim suspension or restriction pending completion of an investigation and any disciplinary proceeding that may follow;
- (b) the Chief Executive Officer may disclose, with or without a request for disclosure, to an extra-provincial regulatory body or another regulatory body in which the registrant or registered firm complained of is a

member, student or candidate or in which the firm is registered or by which the member, student, candidate or firm is regulated or registered

- (i) that a complaint with respect to a registrant or registered firm of CPA Nova Scotia has been received, the particulars of the complaint and that the matter is or will be under investigation, or
- (ii) that a restriction, condition or suspension of registration has been imposed pursuant to Section 30 or 84;
- (c) the Chief Executive Officer may disclose to law enforcement authorities any information about possible criminal activity on the part of a registrant or registered firm;
- (d) an investigation panel may authorize the Chief Executive Officer to release specific information to a specific individual or individuals if it is determined by an investigation panel that it is in the public interest to do so;
- (e) the Chief Executive Officer may disclose information with respect to a complaint to a regulatory body in another jurisdiction if it is relevant and concerns the fitness of a registrant for membership in the other jurisdiction; and
- (f) the Board may, by by-law, stipulate what other information with respect to matters relating to a registrant or registered firm may be disclosed or confirmed by CPA Nova Scotia. 2015, c. 30, s. 66.

#### **Acts of members, employees and agents**

**67** There is a rebuttable presumption that a registered firm knows of any act, conduct, omission, matter or thing with respect to its members, employees or agents that, in the course of carrying out the business of the firm, breaches the code of professional conduct or the standards of practice of the profession. 2015, c. 30, s. 67.

### COMPLAINTS AND DISCIPLINE

#### **Discipline process**

**68** The Chief Executive Officer, the Chair of the Complaints Committee, the Chair of the Discipline Committee and investigators shall perform such discipline process functions and have such discipline process authority as is set out in this Act and the by-laws. 2015, c. 30, s. 68.

#### **Complaints Committee**

**69** The Board shall appoint a Complaints Committee composed of such number of members and public representatives as is set out in the by-laws. 2015, c. 30, s. 69.

#### **Duties and powers**

**70** The Complaints Committee shall perform such duties and have such authority as is set out in the by-laws. 2015, c. 30, s. 70.

**Chair**

**71 (1)** The Board shall appoint a Chair and a Vice-chair of the Complaints Committee.

**(2)** The Vice-chair shall act as Chair in the absence of the Chair.

**(3)** When, for any reason, neither the Chair nor the Vice-chair is available, the Board may appoint a member of the Complaints Committee to act as chair of the Committee. 2015, c. 30, s. 71.

**Subject of complaint**

**72** A complaint may be made against any registrant or registered firm. 2015, c. 30, s. 72.

**Interpretation of Part**

**73** In Sections 66 and 68 to 112,

(a) “registrant” includes a former member, student or candidate of, or an individual whose name formerly appeared on a register maintained by, CPA Nova Scotia or a legacy body;

(b) “registered firm” includes

(i) a firm that was formerly registered by CPA Nova Scotia, and

(ii) a firm that was registered as a professional corporation or limited liability partnership by a legacy body or was a firm whose name had been approved by a legacy body. 2015, c. 30, s. 73.

**Limitation period**

**74** A complaint against a registrant or registered firm must be brought within the latest of six years of the individual or firm

(a) ceasing to be registered by CPA Nova Scotia;

(b) ceasing to be a member of ICANS, CMANS or CGANS; and

(c) ceasing to be a registered student of ICANS,

unless it is determined that exceptional circumstances exist having regard to the risk to the public, which determination must be made in accordance with the process set out in the by-laws. 2015, c. 30, s. 74.

**CEO may refer complaint**

**75** The Chief Executive Officer may refer information concerning potential professional misconduct, conduct unbecoming, professional incompetence or incapacity to the Chair of the Complaints Committee and such a referral by the Chief Executive Officer must be considered a complaint and addressed by the Chair of the Complaints Committee in the same manner as any other complaint received by the Chair of the Complaints Committee. 2015, c. 30, s. 75.

**Withdrawal of complaint**

**76** A complaint may only be withdrawn with the consent of the Chair of the Complaints Committee. 2015, c. 30, s. 76.

**Complaint procedure**

**77** All complaints must be processed in the manner set out in the by-laws. 2015, c. 30, s. 77.

**Powers of Complaints Committee**

**78** The Complaints Committee and each member of the Committee has all the powers conferred by this Act and the by-laws in the discharge of the Committee's or the member's functions and has all the powers, privileges and immunities of a commissioner appointed pursuant to the *Public Inquiries Act*. 2015, c. 30, s. 78.

**Duties and authority of Chair**

**79 (1)** The Chair of the Complaints Committee shall, as required, appoint an investigation panel in accordance with the by-laws to perform such duties and have such authority as is set out in the by-laws.

**(2)** The Chair of the Complaints Committee may sit on an investigation panel and, in such case, shall act as the chair of the investigation panel.

**(3)** Where the Chair of the Complaints Committee is not appointed to an investigation panel, the Chair of the Complaints Committee shall appoint a chair of the investigation panel. 2015, c. 30, s. 79.

**Investigation panel may appoint investigators**

**80 (1)** The investigation panel may appoint investigators for the purpose of disciplinary matters and shall have the authority to fix the retainer, mandate and reporting requirements of any investigator.

**(2)** Every investigator who exercises powers pursuant to this Act shall, on request, produce written proof of the investigator's appointment. 2015, c. 30, s. 80.

**Powers of investigator**

**81 (1)** In conducting an investigation pursuant to this Act, an investigator may

(a) at any reasonable time, enter and inspect the business premises of the respondent under investigation, other than any part of the premises used as a dwelling, without the consent of the owner or occupier;

(b) question and require the respondent or anyone who works with the respondent 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) subject to the by-laws, require the production of any document or thing that the investigator believes is relevant to the investigation;

(e) subject to subsection (2), upon providing a receipt for the item, remove any document or thing that the investigator believes is relevant to the investigation for the purpose of making copies or extracts of any document or information; and

(f) use any data storage, processing or retrieval device or system in order to produce a document in readable form.

(2) The making of the copies or extracts pursuant to clause (1)(e) must 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 must afterwards be returned promptly to the person from whom it was taken. 2015, c. 30, s. 81.

#### **Duty not to obstruct**

**82** No individual shall obstruct an investigator executing the investigator's duties or withhold from the investigator or conceal, alter or destroy any document or thing relevant to the investigation. 2015, c. 30, s. 82.

#### **Matter arising during investigation**

**83** Where, during an investigation, any matter arises or comes to the attention of an investigation panel that might form the subject matter of a charge or complaint against the respondent, the Committee may investigate that matter or thing that arises in the course of an investigation although the matter or thing was not mentioned in the original complaint. 2015, c. 30, s. 83.

#### **Powers of investigation panel**

**84 (1)** An investigation panel may order that the respondent's registration be suspended, or be subject to any restriction or condition that the investigation panel may specify pending, during or following the completion of an investigation and lasting until the suspension, restrictions or conditions are lifted, superseded or annulled by the investigation panel or a hearing panel, if there are reasonable grounds to believe that

(a) there is a risk of harm to members of the public or to the public interest; and

(b) making the order would likely reduce the risk.

(2) An order may be made pursuant to subsection (1) at any time without a hearing.

(3) The respondent must be served with a notice in writing, with reasons, of any decision made pursuant to subsection (1). 2015, c. 30, s. 84.

#### **Request for meeting with panel**

**85** A respondent who receives written notice pursuant to subsection 84(3) may request in writing, within 30 days, an opportunity to meet with the investigation panel. 2015, c. 30, s. 85.

#### **Procedure for meeting**

**86** Where a request is received pursuant to Section 85, the investigation panel shall

- (a) provide an opportunity for the respondent to meet with the investigation panel as soon as possible after receipt of the request; and
- (b) after meeting with the respondent, confirm, vary or terminate the suspension, restrictions or conditions imposed pursuant to Section 84. 2015, c. 30, s. 86.

#### **Actions panel may take**

**87** Following the investigation of a complaint by an investigation panel, the investigation panel may take such action as is set out in the by-laws. 2015, c. 30, s. 87.

#### **Information relevant to decision**

**88** An investigation panel shall provide the respondent and the complainant with such information relevant to the decision as is set out in the by-laws. 2015, c. 30, s. 88.

#### **Action for failure to comply with order**

**89** Where the respondent fails to comply with an order issued by an investigation panel, the Chief Executive Officer may take such action against the respondent as is set out in the by-laws. 2015, c. 30, s. 89.

#### **Discipline Committee**

**90** The Board shall appoint a Discipline Committee composed of such number of members and public representatives as is set out in the by-laws. 2015, c. 30, s. 90.

#### **Duties and authority**

**91** The Discipline Committee shall perform such duties and have such authority as is set out in the by-laws. 2015, c. 30, s. 91.

#### **Chair**

**92 (1)** The Board shall appoint a Chair and a Vice-chair of the Discipline Committee.



(2) The Vice-chair shall act as Chair in the absence of the Chair.

(3) When, for any reason, neither the Chair nor the Vice-chair is available, the Board may appoint a member of the Discipline Committee to act as Chair of the Committee. 2015, c. 30, s. 92.

#### **CEO may refer information**

93 The Chief Executive Officer may, in the circumstances set out in the by-laws, refer information directly to the Chair of the Discipline Committee and such a referral by the Chief Executive Officer must be considered to be charges and must be addressed by the Chair of the Discipline Committee in the same manner as any charges referred to the Chair by an investigation panel. 2015, c. 30, s. 93.

#### **Settlement agreement**

94 After determining that all or part of a matter must be referred to the Discipline Committee, the Chief Executive Officer and the respondent may enter into a settlement agreement, which must conform to the requirements of the by-laws and which must be considered and approved by both the investigation panel and the hearing panel, if the matter was referred by an investigation panel, or by the hearing panel alone, as stipulated in the by-laws. 2015, c. 30, s. 94.

#### **Powers of Discipline Committee**

95 The Discipline Committee and each member of the Committee has all the powers conferred by this Act and the by-laws in the discharge of the Committee's or the member's functions as well as the powers, privileges and immunities of a commissioner under the *Public Inquiries Act*. 2015, c. 30, s. 95.

#### **Hearing panel**

96 (1) The Chair of the Discipline Committee shall, as required, appoint a hearing panel in accordance with the by-laws to perform such duties and have such authority as is set out in the by-laws.

(2) The Chair of the Discipline Committee may sit on a hearing panel and, in such case, shall act as the chair of the hearing panel.

(3) Where the Chair of the Discipline Committee is not appointed to a hearing panel, the Chair of the Discipline Committee shall appoint a chair of the hearing panel. 2015, c. 30, s. 96.

#### **Conduct of hearings**

97 A hearing panel shall conduct its hearings in the manner set out in the by-laws. 2015, c. 30, s. 97.

#### **Parties**

98 The parties to the hearing before the hearing panel are CPA Nova Scotia and the respondent. 2015, c. 30, s. 98.

**Rights of parties**

**99** (1) In a proceeding before a hearing panel, the parties have the right to

- (a) natural justice;
- (b) representation by legal counsel;
- (c) the opportunity to present evidence and make submissions, including the right to cross-examine witnesses;
- (d) disclosure of relevant information and documents as required by the by-laws; and
- (e) receipt of written reasons for a decision within a reasonable time as prescribed by the by-laws.

(2) An individual who is the respondent or a representative of a registered firm that is the respondent is a compellable witness in a hearing before a hearing panel.

(3) A hearing panel shall hear each case in the manner it considers fit in order to provide a full and proper inquiry. 2015, c. 30, s. 99.

**Attendance by respondent**

**100** (1) An individual who is the respondent or a representative of the registered firm that is the respondent shall attend at the hearing before the hearing panel.

(2) In the event of non-attendance by an individual who is the respondent or a representative of the registered firm that is the respondent, the hearing panel, upon proof of service in accordance with the by-laws, may proceed with the hearing without further notice to the individual or firm, render its decision and take such other action as it is authorized to take pursuant to this Act. 2015, c. 30, s. 100.

**Duties and powers of hearing panel**

**101** (1) Following a hearing, the hearing panel may take such action and make any order as is authorized by the by-laws.

(2) The hearing panel may order costs against a respondent in accordance with the by-laws.

(3) The hearing panel shall issue a decision setting out its written reasons together with an order and shall provide the decision and order to the Chief Executive Officer of CPA Nova Scotia, the respondent and, subject to any publication bans, such other persons as the hearing panel may determine.

(4) The decision and order of a hearing panel have effect immediately upon service on the individual who is the respondent or representative of the registered firm that is the respondent or from such time as the decision may direct. 2015, c. 30, s. 101.

**Decision of panel is decision of Committee**

**102** The decision of a panel of a committee constitutes the decision of the Discipline Committee. 2015, c. 30, s. 102.

**Notification of complaint disposition**

**103** The Chief Executive Officer shall provide notice of an order, determination, settlement agreement or other disposition of a complaint in accordance with the by-laws. 2019, c. 4, s. 10.

**Complaint Review Committee**

**104** The Board shall appoint a Complaint Review Committee composed of such number of members and public representatives as is set out in the by-laws. 2015, c. 30, s. 104.

**Duties and powers**

**105** The Complaint Review Committee shall perform such duties and have such authority as is set out in the by-laws. 2015, c. 30, s. 105.

**Chair**

**106** The Board shall appoint a Chair and a Vice-chair of the Complaint Review Committee. 2015, c. 30, s. 106.

**Review of dismissal of complaint**

**107 (1)** A complainant may seek a review of a dismissal of a complaint to the Complaint Review Committee.

**(2)** The review must be conducted in the manner set out in the by-laws.

**(3)** The Complaint Review Committee may consider a review request pursuant to subsection (1) even if the Complaint Review Committee has previously rendered a decision on a review of another complaint dismissal decision in respect of the same complaint or respondent.

**(4)** The decision of the Complaint Review Committee is final. 2015, c. 30, s. 107.

**Fitness to Practise Committee**

**108** The Board may appoint a Fitness to Practise Committee which shall perform such duties and have such authority as is set out in the by-laws. 2015, c. 30, s. 108.

**Liability not affected by resignation**

**109** A registrant or registered firm whose application to resign from the register has been accepted by the Chief Executive Officer continues to be responsible for the consequences of any matter arising before the acceptance of the resigna-

tion and any process undertaken or underway pursuant to Sections 68 to 112 is not affected by the resignation. 2015, c. 30, s. 109.

#### **Jurisdiction of CPA Nova Scotia continues**

**110** Where a registrant or registered firm ceases to be registered for any reason, the registrant or registered firm remains subject to the jurisdiction of CPA Nova Scotia with respect to any disciplinary matter. 2015, c. 30, s. 110.

#### **Appeal**

**111** A party may appeal on any point of law from the decision or order of a hearing panel to the Nova Scotia Court of Appeal within the time and in the manner specified in the by-laws. 2015, c. 30, s. 111.

#### **Order of the Court**

**112** Where a respondent does not comply with an order issued by a hearing panel within the time specified in the order and the period for an appeal has expired, the Chief Executive Officer may file a certified copy of the order with the Court, and enforce the order as if it were an order of the Court. 2015, c. 30, s. 112.

### CUSTODIANSHIP

#### **Interpretation of Part**

**113** In Sections 114 to 119,

- (a) “custodianship order” means an order made pursuant to subsection 114(1);
- (b) “property” includes client files and other documents. 2015, c. 30, s. 113.

#### **Custodianship order**

**114 (1)** Subject to subsection (5), on an application by CPA Nova Scotia, the Court may order that all or part of the property that is or should be in the possession or control of a member be given into the custody of a custodian appointed by the Court.

**(2)** A custodianship order applies to property, wherever it may be located, that is or should be in the possession or control of a member in connection with a member’s practice or the business or affairs of a client or former client of the member.

**(3)** A custodianship order applies to property that is or should be in the possession or control of the member before or after the order is made.

**(4)** An application for a custodianship order may be made without notice.

- (5) A custodianship order may only be made if
- (a) the member's membership has been suspended or revoked;
  - (b) the member has died or disappeared;
  - (c) the member is incapacitated;
  - (d) the member has neglected or abandoned the member's practice without making adequate provision for the protection of the member's clients' interests;
  - (e) the member has failed to conduct the member's practice in accordance with any restriction or condition to which the member is subject pursuant to this Act;
  - (f) there are reasonable grounds for believing that the member has or may have dealt improperly with property; or
  - (g) there are reasonable grounds for believing that circumstances exist with respect to the member or the member's practice that make an application for a custodianship order necessary for the protection of the public. 2015, c. 30, s. 114.

#### **Purpose of custodianship order**

**115** A custodianship order may only be made for one or more of the following purposes:

- (a) preserving the property;
- (b) distributing or destroying the property;
- (c) preserving or carrying on the member's practice;
- (d) winding up the member's practice. 2015, c. 30, s. 115.

#### **Custodians**

**116 (1)** The Court may appoint as custodian

- (a) CPA Nova Scotia; or
- (b) a member of CPA Nova Scotia who is not subject to a current registration sanction, conditions or restrictions imposed or otherwise suspended pursuant to this Act.

**(2)** Where CPA Nova Scotia is appointed as custodian, it may appoint an agent to act on its behalf. 2015, c. 30, s. 116.

#### **Contents of custodianship order**

**117** A custodianship order 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 a sheriff or any police officer or other individual acting on the direction of the custodian or a 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 an individual to provide access to property that is or should be in the possession or control of the member, and
  - (v) seize, remove and deliver to the custodian property that is or should be in the possession or control of the member;
- (c) require a police officer to accompany the custodian or sheriff in the execution of the order;
- (d) give directions to the custodian regarding the manner in which the custodian should carry out the order;
- (e) require the member to account to CPA Nova Scotia and to any other individual named in the order for any property that the Court may specify;
- (f) 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
- (g) give any other directions that the Court considers necessary in the circumstances. 2015, c. 30, s. 117.

**Award for compensation**

**118** In a custodianship order or on a subsequent application, the Court may make such award 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, by the member or the member's estate or otherwise as the Court may specify. 2015, c. 30, s. 118.

**Application to vary**

**119** CPA Nova Scotia, the member or the custodian may apply to the Court to vary or discharge a custodianship order. 2015, c. 30, s. 119.

**Application to former members**

**120** Sections 113 to 119 apply with necessary modifications with respect to an individual who resigns as a member of CPA Nova Scotia or whose membership is revoked. 2015, c. 30, s. 120.

## CIVIL OR OTHER PROCEEDINGS

**Interpretation of Part**

**121 (1)** In this Section and Section 123,

(a) “civil proceeding” means any proceeding of a civil nature other than an arbitration proceeding or a proceeding before an adjudicative tribunal, board or commission of inquiry; and

(b) “legal proceeding” means any civil proceeding, discovery, inquiry, proceeding before a tribunal, board or commission or arbitration, in which evidence may be given, and includes an action or proceeding for the imposition of punishment by fine, penalty or imprisonment for the contravention of a Provincial enactment, but does not include any proceeding or hearing conducted pursuant to or arising from this Act or the by-laws or by an extra-provincial regulatory body or other body regulating the practice of public accounting.

**(2)** A witness in a legal proceeding, whether a party to the proceeding or not, shall not offer evidence with respect to information obtained, gathered or given by the witness as a result of a registration, registration appeal, investigation, disciplinary hearing, fitness to practise or practice inspection process of CPA Nova Scotia, and shall not offer any evidence concerning and is excused from producing any complaint, response, report, statement, memorandum, recommendation, document or information prepared for any such process, including information gathered in the course of any such process or admitted into evidence in any such process. 2015, c. 30, s. 121.

**Public records**

**122** Section 121 does not apply to documents or records that have been made available to the public by CPA Nova Scotia. 2015, c. 30, s. 122.

**Admissibility in civil proceeding**

**123** Unless otherwise determined by a court of competent jurisdiction, a decision issued pursuant to disciplinary proceedings, a practice inspection or reinstatement, or a complaint, response, report, statement, memorandum, recommendation, document or information prepared for the purpose of the investigative, disciplinary, fitness to practise, hearing and practice inspection processes of CPA Nova Scotia, including information gathered in the course of an investigation or produced for an investigation panel, a hearing panel, the Fitness to Practise Committee or staff members of CPA Nova Scotia, is not admissible in a civil proceeding other than in an appeal or a review pursuant to this Act. 2015, c. 30, s. 123.

## REINSTATEMENT

**Application**

**124** Where, as a result of the discipline process, an individual or firm is no longer registered by CPA Nova Scotia, the individual or firm may apply to the

Registration Committee for reinstatement of registration by CPA Nova Scotia unless otherwise ordered or agreed to between CPA Nova Scotia and the individual or firm. 2015, c. 30, s. 124.

**Procedure**

**125 (1)** The Registration Committee shall review applications for reinstatement and perform such other duties and have such authority as is set out in this Act and the by-laws.

**(2)** Applications for reinstatement must proceed in accordance with the by-laws.

**(3)** Where a reinstatement application has been approved by the Registration Committee, the Committee shall

**(a)** determine whether publication of the reinstatement is required in the interest of the public; and

**(b)** direct the Chief Executive Officer to register the individual or firm subject to any restrictions and conditions it considers appropriate with respect to the reinstatement of the applicant.

**(4)** An applicant for reinstatement is responsible for all of the applicant's own expenses incurred in the reinstatement application and proceeding, and is also responsible for all of the costs incurred by CPA Nova Scotia in the reinstatement application and proceeding, whether the application is accepted, rejected or withdrawn. 2015, c. 30, s. 125.

**Rights of applicant**

**126** In a proceeding before the Registration Committee, an applicant has the right to

**(a)** representation by legal counsel or another representative at the applicant's expense; and

**(b)** a reasonable opportunity to present a response and make submissions. 2015, c. 30, s. 126.

**Timing of application**

**127** Unless otherwise ordered or agreed, an application for reinstatement must not be made earlier than

**(a)** two years after the revocation; and

**(b)** six months after any previous application. 2015, c. 30, s. 127.

**Decision final**

**128** The decision of the Registration Committee is final. 2015, c. 30, s. 128.



**Enforcement of order for costs**

**129** The Registration Committee may direct the Chief Executive Officer to file an order for costs issued by the Registration Committee in the Court and, once filed, the order may be enforced in the same manner as a judgment of the Court. 2015, c. 30, s. 129.

## OFFENCES AND PENALTIES

**Offences and penalties**

**130 (1)** An individual or organization that contravenes Section 38, 39, 39A or 40 or subsection 49(1) is guilty of an offence and liable on summary conviction

- (a) for a first offence, to a fine of not more than \$5,000;
- (b) for a second or subsequent offence, to a fine of not more than \$10,000; and
- (c) to imprisonment for a term of not more than six months.

**(2)** Where a corporation contravenes this Act, a director or an officer of the corporation who authorized, permitted or acquiesced in the contravention is also guilty of an offence and liable on summary conviction to the penalties set out in subsection (1), whether or not the corporation has been prosecuted or convicted.

**(3)** Where an offence under this Act is committed or continued on more than one day, the person who committed the offence is liable to be convicted for a separate offence for each day on which the offence is committed or continued.

**(4)** Unless the court directs otherwise, fines payable under this Section as a result of a prosecution by or on behalf of the Board are payable to Her Majesty in right of the Province.

**(5)** For greater certainty, any information to be laid pursuant to this Act may be laid or made by the Chief Executive Officer or other individual designated by the Board.

**(6)** In a prosecution of an offence contrary to this Act, the onus to prove that an individual accused of an offence has the right to practise chartered professional accounting, or that an individual comes within any of the exemptions provided by this Act, is on the individual accused.

**(7)** For the purpose of this Act, proof of the performance of one act in the practice of chartered professional accounting is sufficient to establish that an individual has engaged in the practice of chartered accounting. 2015, c. 30, s. 130; 2019, c. 4, s. 11.

**Injunction**

**131 (1)** In the event of a threatened or continuing contravention of this Act, CPA Nova Scotia may apply to a judge for an injunction to restrain the person from continuing or committing the contravention and the judge, where the judge considers it to be just, may grant such an injunction.

**(2)** A judge may, on an application, grant an interim injunction pending the hearing of an application for an injunction pursuant to subsection (1) if the judge is satisfied that there is reason to believe that a person is likely to commit or is continuing to commit a contravention of this Act. 2015, c. 30, s. 131.

## TRANSITIONAL

**Application before legacy body**

**132** An application for registration made to a legacy body commenced but not concluded before the coming into force of this Act must be dealt with pursuant to this Act. 2015, c. 30, s. 132.

**Order by legacy body**

**133** Any order or direction given by any legacy body, its chief executive officer or any committee thereof continues as if made pursuant to this Act or by-laws. 2015, c. 30, s. 133.

**Prior inspection or proceeding**

**134** Any ICANS or CGANS practice inspection or proceeding before ICANS's or CGANS's Professional Standards Committee commenced before the coming into force of this Act must, unless the individual who is the subject of the practice inspection or proceeding and the Chief Executive Officer of CPA Nova Scotia otherwise agree, be concluded pursuant to the applicable Act, as if this Act had not come into force. 2015, c. 30, s. 134.

**Prior complaint**

**135** A complaint made or disciplinary proceeding commenced before the coming into force of this Act must, unless the respondent and Chief Executive Officer otherwise agree, be concluded pursuant to the applicable Act, as if this Act had not come into force. 2015, c. 30, s. 135.

**Agreement to proceed under this Act**

**136** Where agreement is reached pursuant to Section 134 or 135 to proceed pursuant to this Act, the process and authority under this Act must be adapted as nearly as possible to fit the circumstances of the matter commenced pursuant to the applicable Act. 2015, c. 30, s. 136.

**New complaint**

**137** A complaint made after the coming into force of this Act, concerning conduct that occurred before the coming into force of this Act, must be dealt with pursuant to this Act. 2015, c. 30, s. 137.

**Regulations**

**138 (1)** The Governor in Council may make regulations defining or further defining any word or expression used but not defined in this Act.

**(2)** The exercise by the Governor in Council of the authority contained in subsection (1) is a regulation within the meaning of the *Regulations Act*. 2015, c. 30, s. 138.

## CONSEQUENTIAL AMENDMENTS AND REPEALS

**Auditor General Act amended**

**139 and 140** *amendments*

**Certified General Accountants Act repealed**

**141** Chapter 10 of the Acts of 1998, the *Certified General Accountants Act*, is repealed. 2015, c. 30, s. 141.

**Certified Management Accountants of Nova Scotia Act repealed**

**142** Chapter 35 of the Acts of 2005, the *Certified Management Accountants of Nova Scotia Act*, is repealed. 2015, c. 30, s. 142.

**Chartered Accountants Act repealed**

**143** Chapter 154 of the Acts of 1900, the *Chartered Accountants Act*, is repealed. 2015, c. 30, s. 143.

**Companies Act amended**

**144 to 146** *amendments*

**Credit Union Act amended**

**147 to 149** *amendments*

**Former Act repealed**

**150** The former Act is repealed. 2015, c. 30, s. 150.

**Mortgage Regulation Act amended**

**151** *amendment*

**Real Estate Appraisers Act amended**

**152** *amendment*

**Trust and Loan Companies Act amended**  
**153 and 154** *amendments*

EFFECTIVE DATE

**Coming into force**

**155** This Act comes into force on such day as the Governor in Council orders and declares by proclamation. 2015, c. 30, s. 155.

Proclaimed - August 2, 2016  
In force - August 2, 2016

---