

Public Accountants Act

CHAPTER 369 OF THE REVISED STATUTES, 1989

as amended by

1994, c. 30; 2015, c. 49, ss. 1-10, 11 (except insofar as it enacts
ss. 14B(2), 14C, 14D(1)(f)), 12-14



© 2016 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 369 OF THE REVISED STATUTES, 1989
amended 1994, c. 30; 2015, c. 49, ss. 1-10, 11 (except insofar as it enacts
ss. 14B(2), 14C, 14D(1)(f)), 12-14

An Act Relating to Public Accountants

Table of Contents

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

	Section
Short title.....	1
Interpretation.....	2
Public Accountants Board.....	3
Composition of Board.....	4
Resignation and vacancy.....	5
Powers.....	6
Organizational meeting.....	7
Meetings of the Board.....	8
Voting.....	9
Vacancy in office.....	10
Quorum.....	11
Roll of Public Accountants.....	12
Entry on roll.....	13
By-laws.....	13A
Minister to consult.....	13B
Designated bodies.....	13C
Review of designated bodies.....	13D
Requirement to be licensed.....	13E
Licensing committee.....	13F
Licensing.....	14
Types of licenses.....	14A
Existing licensees.....	14B
Entitlement to licence.....	14D
Requirements for remaining licensed.....	14E
Use of designation “Public Accountant”.....	15
Expiry and renewal.....	16
Complaint.....	17
Complaints committee.....	18
Designated body to provide information.....	19
Investigation.....	20
Interim suspension.....	21
Powers of complaints committee.....	21A
Copy of decision.....	21B
Discipline committee.....	21C
Additional powers re orders.....	21D
Copy of order.....	21E
Effect of cancellation or suspension on roll.....	21F
Appeal to Board.....	21G
Grounds of appeal.....	21H
Appeals committee.....	21I
Discipline by designated body.....	21J
Public Inquiries Act.....	21K
Expert assistance.....	21L
Inadmissibility of evidence in legal proceeding.....	21M
Application for reinstatement or variance of licensing conditions.....	21N
Corporate practice.....	22
Application of Act.....	22A
Offences.....	23
Financial administration of Board.....	24
Signing of documents.....	25

Service of documents.....	26
No action lies	27
Regulations	28

Short title

- 1** This Act may be cited as the *Public Accountants Act*. R.S., c. 369, s. 1.

Interpretation

- 2 (1)** In this Act,
- (a) “designated body” means a Nova Scotia accounting body that has been approved and designated under this Act or the regulations;
- (b) “licensee” means an individual licensed as a public accountant under this Act;
- (c) “Minister” means the Minister of Finance and Treasury Board;
- (d) “Nova Scotia accounting body” means an accounting body created by an Act of the Legislature;
- (e) “practice of public accounting” means the performance of or the offer to perform either of the following services for a member of the public:
- (i) an assurance engagement as set out in the applicable section of the *CPA Canada Handbook–Assurance*,
- (ii) a specified auditing procedures engagement as set out in the applicable section of the *CPA Canada Handbook–Assurance*;
- (f) “public accountant” means an individual who engages in the practice of public accounting.

- (2)** This Act does not affect a person who provides financial statement compilation services to the public or carries on the business of public book-keeping if the person does not perform any of the acts or functions included in the practice of public accounting. 2015, c. 49, s. 1.

Public Accountants Board

- 3 (1)** There shall be a Board, hereinafter called “the Board”, which shall be a body corporate under the name of the Public Accountants Board of the Province of Nova Scotia or PABNS.

- (2)** Subject to this Act, in pursuing its purpose and carrying out its duties, the Board has all the powers and capacity of a natural person. R.S., c. 369, s. 3; 2015, c. 49, s. 2.

Composition of Board

4 (1) Notwithstanding the term of any appointment to the Board, the members of the Board on the coming into force of this Section continue to hold office until replaced by members appointed under subsection (2), which appointments may not be effective before the second anniversary of the coming into force of this Act.

(2) The Board is composed of five or seven members who are appointed by the Governor in Council for such time as the Governor in Council may determine.

(3) All but one of the members appointed by the Governor in Council must be licensees, former licensees or accounting experts.

(4) An individual who is not a licensee or former licensee must be appointed as a public representative.

(5) Chartered Professional Accountants of Nova Scotia may make recommendations respecting the appointment of members under subsection (2).

(6) Where Chartered Professional Accountants of Nova Scotia has made recommendations respecting the appointment of members, the Governor in Council shall appoint a minimum of

(a) two members, if the Board is composed of five members; and

(b) three members, if the Board is composed of seven members,

from among the individuals recommended by Chartered Professional Accountants of Nova Scotia.

(7) A member is eligible for re-appointment but may not be appointed for more than two consecutive terms.

(8) Subject to subsection (7), a member may be re-appointed to the Board following an absence from the Board of at least two years. 2015, c. 49, s. 3.

Resignation and vacancy

5 (1) A member of the Board may at any time resign his or her office by giving notice to the Board.

(2) Where a vacancy occurs in the membership of the Board by reason of the death or resignation of a member, the Board shall immediately notify the Minister and the Governor in Council shall fill the vacancy.

(3) The member appointed to fill the vacancy holds office for the unexpired portion of the term of the member he or she replaces and is eligible for re-appointment. R.S., c. 369, s. 5; 2015, c. 49, s. 4.

Powers

6 In order to enable the Board to maintain public accounting practice standards and protect the public interest, the powers of the Board include

- (a) the granting or refusal, in accordance with this Act, of licences under this Act;
- (b) the keeping of a roll of the persons for the time being licensed under this Act;
- (c) the consideration of matters of common interest and concern to public accountants and the submission, either alone or in concert with others, of representations to any government department or public authority with reference to any such matters;
- (d) the prescribing of the standards of educational and other qualifications required of applicants for a licence under this Act;
- (da) the prescribing of the standards that a Nova Scotia accounting body must meet to be approved and designated as a designated body;
- (db) the engagement of such agents and employees as it, from time to time, considers expedient;
- (dc) the appointment of individuals, who may or may not be members of a designated body, who the Board considers to be qualified to perform duties under this Act or the by-laws;
- (e) the provision of scholarships for students in public accountancy and of maintenance grants for such students whose means appear to the Board to be insufficient to enable them to pursue their studies;
- (f) the conduct and encouragement, whether by means of financial assistance or otherwise, of research in public accountancy;
- (g) the doing such other lawful acts and things as are incidental to the attainment of the purpose and objects of the Board. R.S., c. 369, s. 6; 2015, c. 49, s. 5.

Organizational meeting

7 (1) As soon as practicable after the date of appointment of the Board, the Board shall hold a meeting for the purpose of electing a President, a Vice-president, a Secretary and such other officers as may be deemed necessary and, subject to this Act, for determining upon procedure and upon all other matters requiring to be determined in order that the Board may function under this Act.

(2) A member of the Board designated by the Governor in Council shall convene such meeting and shall appoint a person to act as secretary for the purpose of that meeting. R.S., c. 369, s. 7.

Meetings of the Board

8 (1) The Board shall meet at such times and places as it from time to time determines ~~and at such other times and places as it determines.~~

(2) The President of the Board may at any time convene a meeting of the Board at such time and place as he or she may, by notice to the members of the Board, direct.

(3) The Board may act notwithstanding a vacancy in its number occurring from any cause. R.S., c. 369, s. 8; 2015, c. 49, s. 6.

Voting

9 All matters which come up for decision at a meeting of the Board shall be decided by a majority of votes of members present, and, in the case of an equality of votes, the President, Vice-president or other person presiding at the meeting has a second or casting vote. R.S., c. 369, s. 9.

Vacancy in office

10 (1) Where any vacancy occurs in the office of President, Vice-president or Secretary of the Board, another member of the Board shall be elected by the remaining members of the Board to fill the vacancy.

(2) Where any vacancy occurs in the office of any other officer, the remaining members of the Board may elect another member of the Board to fill the vacancy, as the Board considers necessary. R.S., c. 369, s. 10; 2015, c. 49, s. 7.

Quorum

11 At meetings of the Board, a majority of the members of the Board constitute a quorum. R.S., c. 369, s. 11; 2015, c. 49, s. 8.

Roll of Public Accountants

12 The Board shall, as soon as practicable after the tenth day of April, 1952, prepare and thereafter maintain a roll to be called The Roll of Public Accountants of Nova Scotia. R.S., c. 369, s. 12.

Entry on roll

13 (1) The Board shall, from time to time, cause to be entered on the roll the name and business address of every person licensed under this Act and the Board shall, from time to time, cause to be removed therefrom

(a) the names of all persons who make application in writing to the Board requesting the Board to remove their names from the roll;

(b) the names of all persons who die;

(c) the names of all persons whose licences under this Act have been revoked or have not been renewed in accordance with this Act; and

(d) any names or particulars inaccurately entered on the roll,

and shall cause to be made any other necessary alterations or corrections therein.

(2) The roll must be published on a website maintained by the Board. R.S., c. 369, s. 13; 2015, c. 49, s. 9.

By-laws

- 13A (1) Subject to this Act, the Board may make by-laws
- (a) respecting the qualifications, terms of office, powers, duties, remuneration and removal of any officers, agents or employees of the Board;
 - (b) creating officer positions in addition to the President, Vice-president and Secretary;
 - (c) establishing any committees that the Board considers necessary and prescribing the manner of election or appointment of individuals to committees of the Board, the procedures for filling vacancies on committees and the delegation to such committees of any powers or duties of the Board under this Act except the power to make by-laws;
 - (d) providing for the holding of meetings of the Board and its committees and the conduct of such meetings;
 - (e) fixing the time and place for regular meetings of the Board, determining by whom meetings may be called, regulating the conduct of meetings, providing for special meetings and regulating the notice required in respect of meetings;
 - (f) prescribing the qualifications, standards and tests of competency and good character for the licensing of persons under this Act and the issuance or renewal of any licence, certificate or document under this Act;
 - (g) prescribing the requirements that licensees must continue to meet to maintain their status as licensees;
 - (h) setting standards of professional conduct, competency and proficiency of licensees, including continuing professional education standards and experience requirements;
 - (i) adopting a requirement, standard, code or rule;
 - (j) providing for the composition of, and procedures for, proceedings before the complaints committee, the discipline committee and the appeals committee, including
 - (i) the review, investigation and disposition by the complaints committee of complaints alleging that a licensee is guilty of conduct unbecoming of a public accountant, and

(ii) the hearing by the discipline committee of complaints alleging that a licensee is guilty of conduct unbecoming of a public accountant;

(k) prescribing the manner and form of applications for licences and licence renewals and prescribing application fees, including providing for pro-rated fees where appropriate;

(l) prescribing any other matter necessary or desirable for the attainment of the purpose and objects of the Board or the proper exercise of the powers of the Board.

(2) A by-law made under subsection (1) and any requirement, standard, code or rule adopted by such by-law, including any form of application and fee, must be made available by the Board for public inspection on request and must be published on a website maintained by the Board. 2015, c. 49, s. 10.

Minister to consult

13B The Minister shall consult with the Board, Chartered Professional Accountants of Nova Scotia and such other persons the Minister considers appropriate respecting the process of approval and designation of a Nova Scotia accounting body as a designated body. 2015, c. 49, s. 10.

Designated bodies

13C Each of the Institute of Chartered Accountants of Nova Scotia, the Certified General Accountants Association of Nova Scotia and the Society of Management Accountants of Nova Scotia, and any body resulting from the formal merger of two or more of them, including Chartered Professional Accountants of Nova Scotia, that exists as a body corporate on the date that this Section comes into force, is hereby approved and designated as a designated body. 2015, c. 49, s. 10.

Review of designated bodies

13D (1) To ensure that the purpose and objects of the Board are being met and that the designated bodies are maintaining the standards of education and other qualifications prescribed by the Board, the Board may conduct reviews of designated bodies.

(2) A designated body shall co-operate fully with the Board in such a review of the designated body and the Board may, on reasonable notice, revoke or suspend an accounting body's status as a designated body if the body fails to co-operate with the Board's review.

(3) Where the Board determines, while conducting a review, that a designated body is failing or has failed to maintain standards of education and other qualifications prescribed by the Board, the Board shall notify the designated body of the failure and give the designated body ninety days, or such other time as the Board may determine, to comply.

(4) The Board may revoke or suspend an accounting body's status as a designated body if the Board has notified the body under subsection (3) and the designated body has failed to comply within ninety days after receiving the notice or such other time as ~~as~~ determined by the Board.

(5) The Board has the power to appoint individuals who the Board considers to be independent and qualified to conduct a review under subsection (1).

(6) An individual's membership in a designated body does not by itself determine the individual's independence or lack of independence.

(7) Where the Board considers it necessary to conduct a review of a designated body under subsection (1), the designated body shall pay any and all reasonable costs incurred by the Board in conducting the review as determined by the Board. 2015, c. 49, s. 10.

Requirement to be licensed

13E An individual who is engaged in the practice of public accounting must be licensed in accordance with this Act. 2015, c. 49, s. 10.

Licensing committee

13F (1) The Board shall establish a licensing committee to review licence applications and consider all matters relating to licensing.

(2) The licensing committee must be composed of three Board members, appointed by the Board on an annual basis. 2015, c. 49, s. 10.

Licensing

14 (1) Subject to this Act and the by-laws, an individual who applies to the Board and pays the prescribed fee may be licensed as a public accountant if the licensing committee is satisfied that the applicant possesses the educational qualifications and practical experience prescribed by the Board and that the applicant

- (a) is a member in good standing in a designated body;
- (b) has professional liability insurance in accordance with the requirements of the designated body;
- (c) is certified to practise public accounting by the designated body;
- (d) is subject to practice inspections by the designated body;
- (e) demonstrates good character;

(f) has no restrictions on the applicant's practice in a jurisdiction where the applicant is licensed or certified to practise that would restrict or prohibit the practice of public accounting;

(g) is not the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter in any jurisdiction;

(h) represents that the applicant will advise the Board if the applicant becomes the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter in any jurisdiction;

(i) is not the subject of a criminal charge, criminal investigation or criminal conviction related to accounting work in any jurisdiction; and

(j) represents that the applicant will advise the Board if the applicant becomes the subject of a criminal charge, criminal investigation or criminal conviction related to accounting work in any jurisdiction.

(2) Nothing in subsection (1) limits the authority of the licensing committee to

(a) license an applicant without terms, conditions or restrictions if doing so is not contrary to the public interest;

(b) where such action is considered necessary to protect the public interest as a result of complaints or disciplinary or criminal proceedings in any jurisdiction, relating to the competency, conduct or character of the applicant

(i) refuse to license an applicant, or

(ii) impose conditions or restrictions on a licence granted to an applicant; or

(c) refuse to license an applicant who cannot provide the information required under subsection (1). 2015, c. 49, s. 11.

Types of licences

14A (1) The Board may issue licences that are either a "Public Accountant Auditing Licence" or a "Public Accountant Licence".

(2) An individual issued a Public Accountant Auditing Licence may perform any of the acts and functions involved in the practice of public accounting.

(3) An individual issued a Public Accountant Licence may perform any of the acts and functions involved in the practice of public accounting other than an audit engagement as set out in the applicable section of the *CPA Canada Handbook—Assurance*. 2015, c. 49, s. 11.

Existing licensees

14B (1) Notwithstanding Section 14 and subject to Section 14A, an individual who was not a member of a designated body and was licensed by the Public Accountants Board of the Province of Nova Scotia immediately before the coming into force of this Section may be licensed as a public accountant.

(2) *not proclaimed in force.*

2015, c. 49, s. 11.

14C *not proclaimed in force.*

Entitlement to licence

14D (1) The Board shall grant a licence to an individual certified to practise public accounting in another province of Canada who applies to the Board for a licence and pays the prescribed fee if the licensing committee is satisfied that the individual possesses the educational qualifications and practical experience prescribed by the Board and if that individual intends to practise public accounting in the Province and

(a) is a member in good standing of an accounting body in another province of Canada;

(b) is a member in good standing of Chartered Professional Accountants of Nova Scotia or another designated body;

(c) has professional liability insurance in accordance with the requirements of the designated body;

(d) is certified to practise public accounting by the designated body;

(e) demonstrates good character;

(f) *not proclaimed in force*

(g) has no restrictions on this individual's practice in the province of Canada where the applicant is licensed or certified to practise that would restrict or prohibit the practice of public accounting;

(h) holds a licence granted by an accounting body in another province of Canada, if certified to practise public accounting by the accounting body, or is otherwise authorized to practise public accounting by an accounting body in another province of Canada;

(i) is not the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter in any jurisdiction;

(j) represents that the individual will advise the Board if the individual becomes the subject of a complaint, investigation, dis-

disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter in any jurisdiction;

(k) is not the subject of a criminal charge, criminal investigation or criminal conviction related to accounting work in any jurisdiction; and

(l) represents that the individual will advise the Board if the individual becomes the subject of a criminal charge, criminal investigation or criminal conviction related to accounting work in any jurisdiction.

(2) Nothing in subsection (1) limits the ability of the licensing committee to

(a) license an applicant without terms, conditions or restrictions if doing so is not contrary to the public interest;

(b) refuse to license an applicant or impose conditions or restrictions on a licence granted to an applicant, if such action is considered necessary to protect the public interest as a result of complaints or disciplinary or criminal proceedings in any jurisdiction, relating to the competency, conduct or character of the applicant;

(c) refuse to license an applicant who cannot provide the information required under subsection (1); or

(d) where the applicant is subject to practice restrictions in another province of Canada, apply the same practice restrictions to the applicant's public accounting rights in Nova Scotia. 2015, c. 49, s. 11.

Requirements for remaining licensed

14E Subject to this Act and the by-laws, in order to continue to be licensed, a licensee must

(a) maintain membership in good standing in the designated body of which the licensee is a member;

(b) maintain professional liability insurance in accordance with the requirements of the designated body;

(c) undertake relevant continuing professional development and education as prescribed by the Board;

(d) adhere to all practice standards and rules of professional conduct adopted by the designated body;

(e) continue to be certified to practise public accounting by the designated body; and

(f) be subject to practice inspections by the designated body. 2015, c. 49, s. 11.

Use of designation “Public Accountant”

15 Any person who is licensed under this Act may take or use the name or designation “Public Accountant” but not any abbreviation thereof. R.S., c. 369, s. 15.

Expiry and renewal

16 (1) Every licence granted or renewed under this Act shall bear the date on which it was granted or renewed.

(2) Subject to this Act, every licence granted or renewed under this Act expires on the thirty-first day of December following the date of its issue.

(3) A person holding a licence under this Act who wishes to have the licence renewed shall apply to the Board and shall pay the prescribed fee.

(4) A person holding a licence under this Act, who has applied to the Board in accordance with this Section, is entitled to have the licence renewed, but nothing in this subsection prejudices or affects the right of the Board to revoke any licence in accordance with this Act. R.S., c. 369, s. 16.

Complaint

17 (1) Any person may make a complaint to the Board about a licensee.

(2) A complaint must be in writing and must be signed by the complainant. 2015, c. 49, s. 12.

Complaints committee

18 The Board shall establish a complaints committee to review every complaint and, where a complaint contains information that the licensee may be guilty of conduct unbecoming a public accountant as described in the by-laws, the complaints committee shall

(a) investigate the matter; or

(b) refer the matter to the representative responsible for discipline of the designated body of which the licensee is a member for processing in accordance with the disciplinary procedures for that designated body. 2015, c. 49, s. 12.

Designated body to provide information

19 On request of the Board, a designated body shall provide any information that the Board requires about individuals who are licensed, have been licensed or have applied to be licensed by the body, including information about any complaint. 2015, c. 49, s. 12.

Investigation

20 An investigation conducted under clause 18(a) may include

(a) requests for further written or oral explanations from licensees, the complainant and, where directed by the Chair of the complaints committee, third parties; and

(b) requests for an informal interview of a licensee by one or more members of the complaints committee. 2015, c. 49, s. 12.

Interim suspension

21 A complaints committee may, during its investigation, where it determines that it may be desirable or in the public interest to do so, suspend the licence of the licensee whose conduct is the subject of the complaint or order conditions or restrictions on the licence of the licensee pending the completion of the investigation and, where the matter is referred to a discipline committee, may continue such suspension, conditions or restrictions during the hearing and adjudication of the complaint by the discipline committee. 2015, c. 49, s. 12.

Powers of complaints committee

21A Following the investigation of a complaint by the complaints committee, the committee may do one or more of the following:

(a) direct that the matter be referred in whole or in part to a discipline committee;

(b) dismiss the complaint;

(c) attempt to resolve the complaint informally;

(d) take any action that it considers appropriate in the circumstances and that is not inconsistent with this Act or the by-laws. 2015, c. 49, s. 12.

Copy of decision

21B The Board shall send a copy of a complaints committee's decision, in writing, to the complainant and to the licensee whose conduct is the subject of the decision. 2015, c. 49, s. 12.

Discipline committee

21C (1) The Board shall establish a discipline committee to hear every matter that a complaints committee directs be referred to a discipline committee.

(2) No member of the complaints committee that heard the matter may be a member of the discipline committee.

(3) A discipline committee shall conduct its proceedings in accordance with the rules of natural justice, this Act, the by-laws and its own rules of procedure and may do all things it considers necessary to provide for the hearing and consideration of any complaint.

(4) In a proceeding before a discipline committee, the parties have the right to

- (a) have notice of the date, time, place and subject matter of the hearing;
- (b) be represented by legal counsel or another representative; and
- (c) present evidence and make submissions, including the right to cross-examine witnesses.

(5) A discipline committee shall issue reasons in support of its decision, which must be issued in writing and be provided to the respondent within a reasonable time.

(6) Where a discipline committee finds a licensee guilty of conduct unbecoming of a public accountant as set out in the by-laws, it may make one or more of the following orders:

- (a) an order that the licensee's licence is cancelled and the licensee's name be struck from the roll of public accountants;
- (b) an order that the licensee's licence be suspended for a specified period;
- (c) an order that the licensee's licence is suspended pending the satisfaction and completion of any conditions specified in the order;
- (d) an order that the licensee may continue to practise only under conditions specified in the order, which may include, without restricting the generality of the foregoing, conditions that the member
 - (i) not do specified types of work,
 - (ii) successfully complete specified classes or courses of instruction, and
 - (iii) obtain medical treatment, counselling or both;
- (e) an order reprimanding the licensee;
- (f) any other order that the discipline committee considers just. 2015, c. 49, s. 12.

Additional powers re orders

21D (1) In addition to any order made under Section 21C, a discipline committee may order that the licensee pay to the Board, within a reasonable fixed period, the costs of the investigation and hearing into the conduct of the licensee and related costs, including the expenses of the complaints committee and the discipline committee and costs of legal services and witnesses, as determined by the discipline committee.

(2) Where a licensee fails to make payment in accordance with an order made under subsection (1), the discipline committee may order that the licensee's licence is suspended until such time as the payment is made.

(3) A decision or order of the discipline committee made pursuant to this Act is final. 2015, c. 49, s. 12.

Copy of order

21E (1) The Board shall send a copy of an order made under Section 21C or 21D to the licensee whose conduct is the subject of the order and to the complainant.

(2) The Board shall notify a licensee's employer, if any, and the designated body of which the licensee is a member of an order made respecting the licensee by the discipline committee.

(3) Where the discipline committee

- (a) suspends or cancels a licence held by the licensee; or
- (b) imposes conditions on a licence held by the licensee,

the Board may publish a notice of the suspension, cancellation or conditions, in the manner that it considers appropriate to inform the public.

(4) The Board may publish a discipline committee's decision or a summary of the decision by any means. 2015, c. 49, s. 12.

Effect of cancellation or suspension on roll

21F (1) Where a licensee's licence is cancelled, the Board shall strike the name of the licensee from the roll.

(2) Where a licence is suspended, the Board shall indicate the suspension on the roll. 2015, c. 49, s. 12.

Appeal to Board

21G (1) An individual, who has been denied a licence, disputes the conditions placed on a licence or otherwise disagrees with a decision of the Board, may appeal the decision by serving the Board with a notice of appeal within thirty days of the date of the decision. 2015, c. 49, s. 12.

Grounds of appeal

21H (1) An appellant shall set out the grounds of appeal in the notice of appeal served under Section 21G. 2015, c. 49, s. 12.

Appeals committee

21I (1) The Board shall establish an appeals committee, which shall conduct its proceedings in accordance with the rules of natural justice, this Act, the

by-laws and its own rules of procedure and may do all things it considers necessary to provide for the hearing and consideration of any appeal.

- (2) On hearing an appeal, the appeals committee may
- (a) dismiss the appeal;
 - (b) vary the decision of the licensing committee; or
 - (c) substitute its own decision or order for the decision or order appealed from,

and may make any order as to costs that the appeals committee considers appropriate.

- (3) The decision or order of the appeals committee is final. 2015, c. 49, s. 12.

Discipline by designated body

21J Nothing in this Act diminishes or enlarges the powers of a designated body to administer discipline in the case of any member of the body. 2015, c. 49, s. 12.

Public Inquiries Act

21K Each member of a discipline committee or appeals committee, in the discharge of the member's functions, has all the rights, powers and privileges of a commissioner appointed under the *Public Inquiries Act*. 2015, c. 49, s. 12.

Expert assistance

21L The Board, the licensing committee, a discipline committee and an appeals committee may retain such legal or other assistance as the Board or the members of the committee consider necessary or proper, and the costs of such legal or other assistance may be included, in whole or in part, in an award of costs by a discipline committee or an appeals committee. 2015, c. 49, s. 12.

Inadmissibility of evidence in legal proceeding

- 21M (1)** In this Section,
- (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 under this Act or the by-laws.

(2) A witness in any legal proceeding, whether a party to the proceeding or not, is excused from answering any question as to any proceedings of a complaints committee, discipline committee or appeals committee and is excused from producing any report, statement, memorandum, recommendation, document or information prepared for the purpose of the investigative, disciplinary and hearing processes of the Board, including any information gathered in the course of an investigation or produced for a complaints committee, discipline committee or appeals committee.

(3) Subsection (2) does not apply to documents or records that have been made available to the public by the Board.

(4) Unless otherwise determined by a court of competent jurisdiction, a decision of a complaints committee, discipline committee or appeals committee is not admissible in a civil proceeding other than in an appeal or review under this Act. 2015, c. 49, s. 12.

Application for reinstatement or variance of licensing conditions

21N (1) The licensing committee shall consider applications for reinstatement or to vary licensing conditions previously imposed.

(2) An individual whose licence has been cancelled by a discipline committee may apply to the licensing committee, in writing, at any time following two years from the date of the cancellation for reinstatement and the burden of proof is on the individual to provide to the satisfaction of the licensing committee that the objects of the profession will be served by termination of the order of cancellation.

(3) In considering an application for reinstatement, the Board may impose such restrictions or conditions for such reinstatement as the licensing committee considers necessary or desirable in accordance with the objects of the profession and the Board. 2015, c. 49, s. 12.

Corporate practice

22 (1) Subject to subsections (2) and (3), a corporation may engage in the practice of public accounting.

(2) A majority of the voting shares of a corporation engaged in the practice of public accounting shall be beneficially owned by one or more individuals licensed under this Act.

(3) The majority of the directors and officers of a corporation engaged in the practice of public accounting shall be individuals who are licensed under this Act. 1994, c. 30, s. 1; 2015, c. 49, s. 13.

Application of Act

22A (1) The relationship of a public accountant to a corporation that is engaged in the practice of public accountancy, whether as a shareholder, director, officer or employee, does not affect, modify or diminish the application to that person of this Act.

(2) Any liability of an individual arising from that individual or any other individual engaging in the practice of public accountancy is not affected by reason only that the services are provided by a corporation. 1994, c. 30, s. 1.

Offences

23 (1) Every individual who

(a) knowingly furnishes false or misleading information in any application under this Act or in any statement required to be furnished under this Act or the by-laws;

(b) engages in the practice of public accounting in the Province if not a licensee;

(c) engages in the practice of public accounting in contravention of any condition or restriction on the licence issued to the person under this Act;

(d) takes or uses the name or designation "Public Accountant" if not a licensee;

(e) wilfully pretends to be a licensee; or

(f) otherwise contravenes this Act,

is guilty of an offence and liable on summary conviction to a fine of not more than two thousand dollars or to imprisonment for a term of not more than six months, or to both.

(2) 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.

(3) For greater certainty, any information to be laid under this Act may be laid by the Board or any individual authorized by the Board.

(4) 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 public accounting, has the right to take or use the name or designation "public accountant" or that an individual comes within any of the exemptions provided by this Act, is on the individual.

(5) Where a violation of this Act by an individual continues for more than one day, the offender is guilty of a separate offence for each day that the violation continues.

(6) For the purpose of this Act, proof of the performance of one act in the practice of public accounting is sufficient to establish that an individual has engaged in the practice of public accounting. 2015, c. 49, s. 14.

Financial administration of Board

24 (1) The Board shall

(a) manage, administer and keep proper accounts of all funds received by the Board; and

(b) pay all expenses incurred by the Board in carrying out its functions under this Act and all other liabilities properly incurred by the Board.

(2) The Board may pay to the members of the Board

(a) such meeting fees and remuneration as the Board determines; and

(b) such reasonable expenses as are incurred in the discharge of their functions as members of the Board.

(3) The Board may pay to the employees of the Board such remuneration as the Board determines.

(4) The accounts of the Board must be audited annually by an auditor appointed by the Board, which auditor must not be a member of the Board or an individual who is in partnership with a member of the Board.

(5) The Board shall, not later than the last day of April in each year, submit to the Minister of Finance an audited financial statement together with an annual report on the administration of the Board in the preceding year. 2015, c. 49, s. 14.

Signing of documents

25 All by-laws, licences, notices and other documents made, granted or issued by the Board for any purpose whatsoever may be signed on behalf of the Board by the Secretary or by such other officer of the Board as may from time to time be authorized by the Board to do so. 2015, c. 49, s. 14.

Service of documents

26 Service on any individual or body of any notice or document required by or for the purpose of this Act is sufficient if the notice or document is sent by mail addressed to such individual at the last address of the individual that appears in the roll of public accountants maintained under this Act or addressed to such body at the last address provided to the Board by the body. 2015, c. 49, s. 14.

No action lies

27 No action may be brought against the Board, any member or former member of the Board or any agent or employee of the Board for any act done in good faith in the exercise or performance or the intended exercise or performance of any power or duty under this Act or for any neglect or default in the exercise or performance in good faith of such power or duty. 2015, c. 49, s. 14.

Regulations

28 (1) The Governor in Council may make regulations

(a) respecting the approval and designation of accounting bodies in the Province, other than those identified in Section 13C, whose standards of membership and other professional standards meet or exceed the requirements and standards prescribed by the Board for the granting or renewal of a licence under this Act and that meet the designated body approval and designation standards prescribed by the Board pursuant to clause 6(da);

(b) respecting any matter or thing the Governor in Council considers necessary or advisable to effectively carry out the intent and purpose of 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. 49, s. 14.

29 and 30 *repealed 2015, c. 49, s. 14.*
