
**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

**HONORARY MEMBER POLICY
as approved by Council on September 22, 2016,
and as amended to September 28, 2017.**

In this policy, words have the same meaning as they do in the *Chartered Professional Accountants of Ontario Act, 2017* (the “**Act**”) and the bylaws of CPA Ontario (the “**Bylaws**”).

Background

Honorary membership in CPA Ontario is permitted by the Act, and governed by Bylaw section 4.8. An individual who would not otherwise meet the requirements for membership in CPA Ontario may, for conspicuous service to CPA Ontario, CMA Ontario, CGA Ontario or the profession, be elected an Honorary member of CPA Ontario by two-thirds of the votes cast by the Members present at a meeting of the Members. An Honorary membership may also be revoked by two-thirds of the votes cast by the Members present at a meeting of the Members.

Nominations Procedure

Recommendations for Honorary membership may be made to the Council by the President & CEO or any Council member. Upon approval, the Council shall make a nomination to the Members at the next Annual Meeting of the Members.

Eligibility Criteria

An Honorary member is an individual who has given valuable and distinguished service or has otherwise made an outstanding and conspicuous contribution to the accounting profession in Ontario and has at all times scrupulously and diligently upheld the objects of CPA Ontario, CMA Ontario or CGA Ontario.

Council may recommend any individual to be designated an Honorary member of CPA Ontario if that individual:

- a) does not otherwise qualify for membership in CPA Ontario;
- b) has scrupulously and diligently upheld the objects of CPA Ontario, CMA Ontario or CGA Ontario; and

Council is able to satisfy itself that exceptional, extraordinary or otherwise unique circumstances exist and that individual satisfies at least one of the following criteria:

- i. has provided valuable and distinguished service (employment or volunteer) over an extended period of time (10+ years);
-

- ii. has made an outstanding and conspicuous contribution to the accounting profession in Ontario and the impact of that contribution resonates beyond CPA Ontario;
- iii. has demonstrated exceptional leadership qualities during a lengthy career (10+ years) as a senior executive, well recognized in the accounting industry, having had a meaningful impact at the provincial or national level; or
- iv. exceptional and meaningful circumstances exist (e.g., the certificate is being awarded posthumously in recognition of the person's meaningful contribution to the accounting profession or CPA Ontario).

While there are no limitations upon the total number of Honorary members, for the honour to be meaningful, it should be sparingly bestowed.

Use

Indicative of their service to the profession, an individual elected as an Honorary member of CPA Ontario shall be entitled to use “Honorary member of CPA Ontario” and “CPA (Honorary)” after their name, and to display the Honorary Certificate of Membership issued by CPA Ontario, but shall not be entitled to use any of the protected accounting designations in Ontario, other than as provided for in the Bylaws and Regulations.

Rights and Privileges

An individual elected as an Honorary member of CPA Ontario shall not be:

- granted the rights and privileges of membership;
- considered a Member for the purposes of the prohibitions set out in the Act;
- subject to membership dues;
- subject to the continuing professional development requirements;
- entitled to vote at meetings of the membership, but shall be permitted to attend such meetings; and
- eligible to be elected as a member of the Council, but may be consulted with as an advisor, at the discretion of the chair of the Council.