

**CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**REGULATION 9-1  
PUBLIC ACCOUNTING LICENSING**

**Adopted by the Council pursuant to the Bylaws on June 16, 2011, continued under the *Chartered Professional Accountants of Ontario Act, 2017*, and as amended to December 6, 2017.**

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**Adopted by the Council pursuant to the Bylaws on June 16, 2011, continued under the *Chartered Professional Accountants of Ontario Act, 2017*, and as amended to December 6, 2017.**

**Definitions**

1. In this regulation, words have the same meaning as they do in the Act and bylaws and:
  - 1.1 “chargeable hours” are hours normally chargeable to clients of a public accounting practice, provided that work of a routine clerical nature shall not be included in the computation of chargeable hours;
  - 1.2 “Continuing Professional Development Requirement” means that the Member fulfilled a minimum of 20 hours annually, and 120 hours in the last three year period, of mandatory continuing professional development in activities directly related to the competencies needed to provide public accounting services. Fifty percent of the annual and triennial hours must be verifiable;
  - 1.3 “CPAB” means the Canadian Public Accountability Board;
  - 1.4 *Repealed June 27, 2017*
  - 1.5 “designated services” are services that require competencies that are complementary to those required to provide public accounting services, namely:
    - 1.5.1 taxation services related to assessing the appropriateness of taxation provisions and related financial reporting;
    - 1.5.2 performance measurement relating to the evaluation, development and interpretation of an entity’s financial and nonfinancial information that measures and enhances an entity’s organizational performance;
    - 1.5.3 forensic accounting;
    - 1.5.4 research on the interpretation or application of the accounting and assurance standards set out in the *CPA Canada Handbook – Accounting* and *CPA Canada Handbook – Assurance* or on professional standards;
    - 1.5.5 financial reporting involving the review of accounting principles and financial statement disclosure and the appropriateness of internal controls for the purpose of presenting fairly the financial statements of an entity;

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- 1.5.6 corporate finance services related to assisting a client in obtaining financing by explaining the financial statements to a financial institution, and assisting a client in analyzing the accounting effects of certain transactions;
  - 1.5.7 research conducted for, or advice given to, assurance clients on matters related to assurance engagements;
  - 1.5.8 training of other accountants or staff of the practice or firm in respect of the performance of assurance services where such training is an ongoing responsibility of the Member;
- 1.6. “disciplinary proceeding” includes any complaint, investigation, proceeding, finding, order or settlement in any jurisdiction relating to the competence, conduct or character of the Member or firm, and includes criminal proceedings;  
*New – September 28, 2012*
- 1.7. “documented hours” are hours acquired in a public accounting practice through the provision of public accounting services described in clauses 1.10.1, 1.10.2 or 1.10.4 and which have not been charged to clients;  
*New – September 28, 2012*
- 1.8 “eligible hours” are:
- 1.8.1 chargeable hours and, for the purposes of section 3 only, documented hours, acquired as a result of participating in a recognized capacity in providing public accounting services; and
  - 1.8.2 other hours acquired in designated services;  
*Amended September 28, 2012*
- 1.9 “immediate past five years” means the five years preceding the date the application for issuance or renewal of a public accounting licence was received by CPA Ontario and may be calculated on a calendar year basis;  
*Amended February 22, 2013*
- 1.10 “participated in a recognized capacity in providing public accounting services” means one or more of the following:
- 1.10.1 each member of a firm or practising office who directly participates in a public accounting engagement, including any related subsidiary engagement, as a member of the engagement team;

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- 1.10.2 each member of a firm or practising office who can directly influence the outcome of a public accounting engagement, such as members who provide:
    - 1.10.2.1 consultation regarding professional standards;
    - 1.10.2.2 consultation or opinions regarding taxation provisions or other technical or industry-specific issues, transactions or events;
    - 1.10.2.3 quality control reviews;
  - 1.10.3 a practice inspector appointed by CPA Ontario or by CPAB to conduct practice inspections of licensees, firms and practising offices; and
  - 1.10.4 for the purposes of licence renewal only, each member of a firm or practising office who has responsibility for the entire public accounting engagement, who has direct supervision, management or oversight of the leadership of the engagement teams(s) or completes a second partner review;
- 1.10A “Post Designation Public Accounting Program” or “PDPA” means the prescribed education and examination requirements developed by CPA Canada;  
*New – June 27, 2017*
- 1.11 “Practice Inspection Requirement” is fulfilled if the Member, within the immediate past five years:
    - 1.11.1 participated in a recognized capacity in public accounting services in a practising office that has been the subject of a practice inspection resulting in a determination that the practice’s quality control system, current engagement files, and related financial statements adhere to professional standards contained within the *CPA Canada Handbook* and other professional standards established by CPA Ontario;
    - 1.11.2 participated in a recognized capacity in public accounting services in a practising office located outside of Canada that has been the subject of a practice inspection satisfactory to CPA Ontario by the applicable regulatory authority resulting in a determination that the practice’s quality control system, current engagement files, and related financial statements adhere to internationally recognized standards which CPA Ontario recognizes as substantially equivalent to the professional standards contained in the *CPA Canada Handbook* and other standards established by CPA Ontario;

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- 1.11.3 is an employee, partner or sole proprietor of a newly established or soon-to-be established practising office or of an established practising office that has not been the subject of a practice inspection; in which case the Member shall be eligible to be granted a licence if he or she has satisfied the Public Accounting Licensing Board (the “Board”) that he or she has successfully completed all of the other requirements and shall hold such licence, if granted, on the condition that the firm or practising office is the subject of a practice inspection not later than 12 months following the date of issuance of the licence and the inspection results in a determination that the practice’s quality control system, current engagement files, and related financial statements adhere to professional standards contained within the *CPA Canada Handbook* and other professional standards established by CPA Ontario; or
- 1.11.4 is a practice inspector appointed by CPA Ontario or by CPAB to conduct practice inspections of licensees, firms and practising offices;
- 1.12 “practising office” includes the national or head office in Canada of a public accounting firm that has been accepted by the CPAB as a participating audit firm in its oversight program, whether or not the office has been the subject of a practice inspection;  
*Amended September 28, 2012*
- 1.13 “Professional Experience Requirement” means that a Member participated in a recognized capacity in public accounting services and, within the immediate past five years, obtained a minimum of 2,500 hours consisting of:
- 1.13.1 a minimum of 1,250 eligible hours in public accounting services, excluding any hours for which a public accounting licence was required but not held; and
- 1.13.2 up to 1,250 eligible hours in designated services;  
*Amended September 28, 2012*
- 1.13A “Provincial Accounting Body” means any Canadian provincial or territorial organization or ordre for the regulation of Chartered Professional Accountants or any other Canadian provincial or territorial board, regulator or other body that licenses or certifies members of these bodies to practise public accounting;  
*Amended June 27, 2017*
- 1.14 *Repealed June 27, 2017*
- 1.15 “public accounting services” are the services described in sections 2 and 3 of the *Public Accounting Act, 2004*;

- 1.16 “Qualifying Experience Requirement” means the successful completion of a minimum of two years of prescribed public accounting experience in an Approved Training Office as defined in Regulation 6-4 or in an External Audit Pre-Approved Program pursuant to the *CPA Practical Experience Requirements*, which experience shall be completed under the supervision of a Member who is licensed to practice public accounting and shall include at least:
- 1.16.1 1,250 chargeable hours in assurance services, of which at least 625 chargeable hours shall be in the audit of historical financial information and 100 chargeable hours of review procedures in review and other assurance engagements;
  - 1.16.2 100 chargeable hours in taxation services; and
  - 1.16.3 the competency requirements of the audit stream of the *CPA Practical Experience Requirements* or predecessor requirements; and
- Amended June 27, 2017*
- 1.17 “sole shareholder professional corporation” means a professional corporation, as defined in section 3.1 of the Ontario *Business Corporations Act, 1990*, which has only one Member shareholder.

### **New Licence**

2. A Member who has never held a public accounting licence or whose licence has lapsed or expired is eligible to be issued a public accounting licence, pursuant to bylaw 9.3, if the Member has provided all the information, documents and materials requested by the Registrar or required to prove compliance with this section within 30 days of such request or the application upon:
- 2.1 making an application in Form 9-1A for a licence and paying the prescribed fee;
  - 2.2 unless applying under subsection 2.8, satisfying the Public Accounting Licensing Board of good character and of admission to CPA Ontario as an Associate;  
*Amended November 29, 2012*
  - 2.3 unless applying under subsection 2.8, completing the Continuing Professional Development Requirement;
  - 2.4 unless applying under subsection 2.8, completing the Practice Inspection Requirement; and
  - 2.5 unless applying under subsection 2.8, completing either the Professional

Experience Requirement;

2.6 if the Member became a Member of CPA Ontario after October 31, 2006 and became a Member pursuant to clause 2.5.4 of Regulation 4-1 or through registration as a Student pursuant to Regulation 6-1 or Regulation 6-4 or its predecessor:

2.6.1 and the registration as a Student was in the Accounting Body Outside Canada – Specified category:

2.6.1.1 having successfully completed the Assurance and Taxation electives modules in the CPA Professional Education Program or the predecessor and demonstrated in the Common Final Examination, depth of competency development in both Financial Reporting and Assurance, in addition to demonstrating breadth of competency development as defined in *The Chartered Professional Accountant Competency Map* or any successor document approved by Council; or

2.6.1.2 having successfully completed the PDPA with a maximum of three attempts in the preceding five years and an approved Canadian Business Law course that would satisfy the requirements of subsection 16.1 of Regulation 6-1; and

2.6.1.3 having completed a period of not less than two years providing public accounting services;

*Amended June 27, 2017*

2.6.2 in all other cases, completing, or having completed while a Student, the Qualifying Experience Requirement; and

2.6.2.1 having successfully completed the Assurance and Taxation elective modules in the CPA Professional Education Program or the predecessor requirements and demonstrated in the Common Final Examination, depth of competency development in both Financial Reporting and Assurance, in addition to demonstrating breadth of competency development as defined in *The Chartered Professional Accountant Competency Map* or any successor document approved by Council; or

2.6.2.2 having successfully completed the PDPA with a maximum of three attempts in the preceding five years;

*Amended June 27, 2017*

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- 2.7 if the Member became a Member of CPA Ontario pursuant to Regulation 6-2 or its predecessor, and unless otherwise prohibited by Regulation 6-2, successfully completing, or having successfully completed prior to admission, in no more than four attempts, the CA Reciprocity Examination, Parts I and II;
- 2.8 if the Member is, or was at the time of admission to membership in CPA Ontario, a member of a Provincial Accounting Body, and has never held a licence issued under this section but has practised public accounting in the jurisdiction of the Provincial Accounting Body within the immediate past five years, providing proof satisfactory to the Public Accounting Licensing Board of:
- 2.8.1 membership in good standing in that Provincial Accounting Body at the time of admission to membership in CPA Ontario;
  - 2.8.2 licensing, certification, or authorization to practise public accounting in good standing without limitation or restriction in that jurisdiction;
  - 2.8.3 currently not being the subject of any disciplinary proceeding; and
  - 2.8.4 having practised public accounting in the past five years;
- Amended November 27, 2014*
- 2.9 if the Member became a Member of CPA Ontario as a result of membership in CGA Ontario or CMA Ontario, unless otherwise specified in the PAC Standards, and having successfully completed the:
- 2.9.1 PDPA with a maximum of three attempts in the preceding five years; and
  - 2.9.2 Qualifying Experience Requirement.
- Amended June 27, 2017*
- 2.10 Notwithstanding any other provision in this regulation a Member who was admitted to membership:
- 2.10.1 upon completing a qualification program for faculty, instructors or facilitators associated with an academic institution, as defined in Regulation 6-1; or
  - 2.10.2 through the CMA Combined Master's Program, CMA Accelerated Program, CMA Executive Program, or received Professional Advanced Standing in the CMA Program; or

- 2.10.3 through the Evaluation of Experience category; or
- 2.10.4 other than as set out in the Public Accounting Licensure Eligibility Criteria for the CPA Preparatory Courses policy, after having completed any of the CPA Preparatory Courses (PREP) as part of the academic prerequisites before January 1, 2018, and has not at any point subsequently retaken the applicable academic prerequisite(s) at an academic institution,

is not eligible for a public accounting licence.

*New – June 27, 2017 and amended December 6, 2017*

### **Licence Renewal**

- 3. A Member who holds a public accounting licence is eligible to renew that licence, pursuant to bylaw 9.4, upon:
  - 3.1 making an application or re-application in Form 9-1B for a licence renewal and paying the prescribed fee;
  - 3.2 completing the Continuing Professional Development Requirement;
  - 3.3 completing the Practice Inspection Requirement; and
  - 3.4 completing the Professional Experience Requirement or, if the licence was issued pursuant to subsection 2.8 completing the Professional Experience Requirement by the fifth anniversary of the date of original issuance of that licence.

*Amended November 27, 2014*

- 4. Notwithstanding section 3:
  - 4.1 a Member shall not be eligible to renew a licence if:
    - 4.1.1 the Member fails to apply to renew the licence and to provide all information, documents and materials required to prove compliance with section 3 by not later than 30 days prior to the date of the expiry of the licence to be renewed;
    - 4.1.2 the rights and privileges of the Member are suspended;
    - 4.1.3 the public accounting licence is suspended or has been revoked; or
    - 4.1.4 the Member held a licence issued by another authorized designated

body under the *Public Accounting Act, 2004*, or a licence, certification or authorization issued by a Provincial Accounting Body to practise public accounting and such licence, certificate or authorization was suspended or revoked and has not been reinstated;

- 4.2 the licence of a Member shall not expire on the date of expiry if the Member met the requirements of subsection 4.1 and the Public Accounting Licensing Board has not, by the date of expiry of the licence, made a decision on renewal of the licence; and the licence shall continue in effect until such time as the Board makes a decision on renewal of the licence.

*New – November 27, 2014*

### **Tracking and Reporting of Eligible Hours**

4A. A Member shall:

4A.1 track on an annual basis, and keep detailed records of eligible hours that contribute to the Professional Experience Requirement that must be fulfilled for renewal of a licence;

4A.2 provide such records to CPA Ontario when:

4A.2.1 reporting on the application for renewal of a licence any deficiency in the eligible hours required to fulfil the Professional Experience Requirement; or

4A.2.2 when requested by a practice inspector, the Director of Practice Inspection, or the Registrar.

4B. A member who charges or bills clients for services on a value billing or fixed amount basis is required to track and report as eligible hours the actual hours that the Member spent on the engagement(s) when such hours were not chargeable hours.

*New – November 27, 2014*

### **Discretion of the Public Accounting Licensing Board**

5. Except as provided in sections 6 and 7, the Public Accounting Licensing Board shall not issue or renew a public accounting licence unless the Member meets the requirements of sections 2 through 4.

*Amended December 1, 2011*

6. In exceptional circumstances, and only if it is satisfied the exceptional circumstances of the Member will not continue beyond a period of two years from the date of the application for a licence or renewal, the Public Accounting Licensing Board may issue or

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renew a public accounting licence to a Member who:

- 6.1 has met all the relevant requirements of this regulation with the exception of the Professional Experience Requirement; and
- 6.2 has demonstrated the required capabilities, competence and current skills to provide public accounting services.

*Amended December 1, 2011*

7. Notwithstanding section 6, the Public Accounting Licensing Board may renew a public accounting licence to a Member who:

- 7.1 has met all the relevant requirements of this regulation with the exception of the Professional Experience Requirement;
- 7.2 has demonstrated the required capabilities, competence and current skills to provide public accounting services; and
- 7.3 has a practice comprised substantially of one or more of the following:

- 7.3.1 responsibility for the entire public accounting engagement of a firm or practising office;

- 7.3.2 completion of second partner reviews; and

- 7.3.3 responsibility for the direct supervision, management or oversight of the leadership of the engagement team(s) that are significantly more than strictly administrative in nature and include such functions as reviewing assurance files of major clients or high-risk clients, interpretation or application of either or both of generally accepted accounting principles and generally accepted assurance standards or on professional standards, or advice given to assurance clients on matters related to assurance engagements.

*Amended December 1, 2011*

7A. Notwithstanding sections 6 or 7, the Public Accounting Licensing Board may renew a public accounting licence of a Member who has not complied with the requirements of subsection 3.2 due to an absence from the practice of public accounting as a result of parental leave, medical or compassionate circumstances, provided that the Board is satisfied that the Member otherwise has the required capabilities, competence and current skills to provide public accounting services.

*New – March 22, 2016*

8. The Public Accounting Licensing Board shall document in writing its reasons for issuing

or renewing any licence pursuant to section 6 or 7, and shall report as required to the Public Accountants Council for the Province of Ontario.

*Amended December 1, 2011*

**Certificates of Authorization**

9. A professional corporation is eligible to be issued a certificate of authorization, pursuant to bylaw 9.6 and Regulation 4-6, if the corporation:

9.1 is registered in good standing with CPA Ontario in accordance with bylaw 4.17;

9.2 makes an application for a certificate in Form 9-1C and pays the prescribed fee;

9.3 files a copy of the articles of incorporation and any articles of amendments; and

9.4 provides proof satisfactory to the Registrar that the corporation:

9.4.1 meets all of the requirements of a professional corporation under section 3.1 of the Ontario *Business Corporations Act, 1990*, the *Chartered Professional Accountants of Ontario Act, 2017* and any regulations made under those Acts; and

9.4.2 maintains professional liability insurance coverage in accordance with requirements of Regulation 4-4.

*Amended September 28, 2012*

10. A professional corporation is eligible to renew a certificate of authorization, pursuant to bylaw 9.6 and Regulation 4.6, if the corporation:

10.1 prior to the date upon which the certificate expires, makes an application in Form 9-1D for a certificate renewal and pays the prescribed fee; and

10.2 satisfies CPA Ontario that the corporation continues to meet all the requirements for issuance of a certificate set out in section 9.

*Amended September 28, 2012*

11. A certificate of authorization that has expired cannot be renewed; however, a professional corporation may apply for a new certificate of authorization pursuant to section 9.

**Form of Licence and Certificate**

12. Every public accounting licence or certificate of authorization issued or renewed by CPA Ontario shall:

- 12.1 be numbered;
- 12.2 bear the date upon which it is issued or renewed;
- 12.3 bear the date on which it expires; and
- 12.4 be effective from the date upon which it is issued or renewed until the date it expires, unless earlier suspended or revoked.

**Notification**

- 13. *Repealed June 27, 2017*

**Disclosure of Status**

- 14. On any statement or report that is in respect of an assurance engagement, or a compilation engagement for which it can reasonably be expected that all or any portion of the compilation or associated materials prepared by the Member providing the service will be relied upon or used by a third party, when the report for the engagement is issued or the work for the engagement is primarily performed in Ontario:
  - 14.1 A Member who is licensed as a public accountant, if signing under or with the Member's own name, shall use the term "Licensed Public Accountant" or the initials "LPA", following the licensee's legal name and, the licensee's applicable designation(s) in accordance with the provisions of Regulation 4-7;  
*Amended November 27, 2014*
  - 14.2 A professional corporation that holds a certificate of authorization to practise public accounting shall use the term "Authorized to practise public accounting by the Chartered Professional Accountants of Ontario"; and
  - 14.3 A firm, other than a professional corporation, shall use the term "Licensed Public Accountants" or the initials "LPA", following the designation "Chartered Accountants" or "Chartered Professional Accountants", when it is the firm's name that is used to sign the statement, opinion or report.  
*Amended November 27, 2014*
- 15. Only the lead engagement person responsible for signing a statement or report for a public accounting engagement must hold a public accounting licence. Other members of the engagement team, including the engagement quality control reviewer or other experts may be, but are not required to be, licensed.

**Suspension, Revocation or Refusal of Public Accounting Licence**

16. A public accounting licence shall be immediately suspended upon the rights and privileges of the Member being suspended for any reason. The licence will be reinstated upon the rights and privileges of the Member in CPA Ontario being reinstated, unless the licence has expired or been otherwise suspended or revoked.
17. A public accounting licence shall be immediately revoked upon the revocation of membership of a Member.
18. The Public Accounting Licensing Board may suspend the public accounting licence of a Member and may refuse to issue or renew a public accounting licence to a Member if it has reasonable grounds to believe the Member:
  - 18.1 has breached any obligation or requirement under any regulation or bylaw, particularly but not limited to, Regulation 4-4 Professional Liability Insurance, Regulation 4-5 Continuing Professional Development, Regulation 4-6 Practice Structure, and Regulation 10-1 Practice Inspection;
  - 18.2 has provided false or misleading information to the Public Accounting Licensing Board;
  - 18.3 is the subject of a custodianship order;
  - 18.4 is the subject of a capacity order.

*New – September 28, 2012*

19. The Public Accounting Licensing Board may refuse to issue or renew a public accounting licence to a Member, or impose terms conditions or restrictions on the licence granted to a Member where such action is considered necessary to protect the public interest as a result of complaints or disciplinary or criminal proceedings in any other jurisdiction relating to the competency, conduct or character of the Member.

*New – September 28, 2012*

**Suspension, Revocation or Refusal of Certificate of Authorization**

20. The certificate of authorization issued to a sole shareholder professional corporation shall be suspended immediately upon:
  - 20.1 the membership of the shareholder being suspended for any reason; or
  - 20.2 the public accounting licence of the shareholder being suspended for any reason,  
*Amended February 22, 2013*and shall be reinstated upon the reason for the suspension ceasing to exist, unless the certificate has expired or been otherwise suspended or revoked.

21. A professional corporation shall return its certificate of authorization to CPA Ontario forthwith upon notification of suspension and is not entitled to apply for the issuance or renewal of the certificate during the period of suspension.
22. A certificate of authorization issued to a sole shareholder professional corporation shall be revoked upon the shareholder's membership being revoked or upon the public accounting licence of the shareholder expiring or being revoked.

*Amended February 22, 2013*

23. *Repealed June 27, 2017*

### **Public Accounting Licensing Board**

#### ***Structure of the Board***

24. The Public Accounting Licensing Board shall consist of between five and 12 members, including no less than two public representatives. The members of the Board shall generally be representative of the membership by occupation, geographic location and legacy designation.

*Amended November 27, 2014*

25. The members of the Board shall be appointed for an initial one year term. Members are eligible for reappointment for three additional three year terms and, thereafter, on an annual basis.
26. The quorum for the Board shall be three members, one of whom shall be a public representative.
27. A Member of the Board may continue to serve on the Board until a successor is appointed.

*Amended March 22, 2016*

#### ***Meetings of the Board***

28. The Board shall meet monthly, on a date fixed by the chair.
29. Unless ordered otherwise by the chair, the meetings of the Board may be held by telephone conference.

#### ***Responsibilities of the Board***

30. The Board shall be responsible for matters relating to public accounting licences, certificates of authorization and the practice of public accounting, including but not

limited to, overseeing CPA Ontario's licensing standards, responsibilities, functions and processes.

***Powers of the Board***

31. The Board shall have the power to:
- 31.1 decide applications from Members for public accounting licences;
  - 31.2 decide applications from professional corporations for certificates of authorization;
  - 31.3 decide applications and re-applications for renewal of public accounting licences and certificates of authorization;
  - 31.4 defer a decision and refer matters or applications to the Registrar or a Committee; and
  - 31.5 receive, for the record, notices of revocation of public accounting licences and certificates of authorization.

*Amended February 24, 2012*

***Deferral and Denial***

32. The Board may defer consideration of and shall not issue a public accounting licence to a Member:
- 32.1 while the conduct of the Member is the subject of a complaint to or an investigation by the Professional Conduct Committee, unless that Committee advises that the nature or circumstances of the complaint or any investigation would not put at risk or would not appear to put at risk any member of the public, the reputation of the profession or the ability of the profession to serve the public interest;
- Amended June 27, 2017*
- 32.2 if the Professional Conduct Committee refers any matter regarding the conduct of a Member to the Discipline Committee and, in the opinion of the Board, the nature of or circumstances surrounding the complaint or settlement would put at risk or appear to put at risk any member of the public, the reputation of the profession or the ability of the profession to serve the public interest if the Member were to be granted a public accounting licence;
  - 32.3 who held a public accounting licence previously and such licence was revoked by order of the Discipline or Appeal Committees, unless the relevant committee

advises the Board that the Member has successfully met PAC Standard 15(2);

32.4 who is the subject of a settlement agreement or an order of the Discipline or Appeal Committees and the Member is not complying with or has not fully complied with the agreement or order; or

*Amended March 22, 2016*

32.5 who is the subject of an ongoing investigation or order of the Capacity Committee.

*Amended February 24, 2012*

33. The Board shall not issue or renew a public accounting licence of a Member whom the Board has reason to believe will not practice public accounting or will not perform public accounting services in accordance with the *Public Accounting Act, 2004* or the bylaws, regulations or Rules of Professional Conduct.

***Request for Review***

34. A Member or professional corporation may request a decision of the Board under sections 31 or 33 be reviewed by the Membership Committee.

***Reconsideration***

35. The Board shall reconsider all matters referred back to it by the Membership Committee, taking into account the following:

35.1 all information available to the Board at the time of the original consideration;

35.2 any further information available at the time of the reconsideration; and

35.3 any directions or guidance given by the Membership Committee.

36. The Board has the power to confirm, vary or reverse its original decision.

37. The decision of the Board on reconsideration is final.

***Power to Refer***

38. Upon the Board becoming aware of any act, omission, or matter that the Registrar or a committee is empowered to consider, investigate or enquire into, the Board shall:

38.1 bring such act, omission, or matter to the attention of the relevant body; and

38.2 provide any information or documentation that the Board has received or

obtained, and any minutes or other documents of the Board.

***Powers on Report from Practice Inspection***

39. On receipt of a report made by the Practice Inspection Committee or its delegate pursuant to Regulation 10-1, the Board may inquire, or direct the Registrar to inquire, into any issue raised in that report and whether the requirements of this regulation have been met.
40. The Board shall provide to the Member or professional corporation notice of the enquiry, a brief description of the issue that arose from the practice inspection, a description of the result of any inquiries made by Registrar or Board and invite written submissions from the Member or the professional corporation.
41. The Member or professional corporation shall file written submissions, if any, with the Board within 15 days of receiving notice of the enquiry.
42. If the Board remains unsatisfied after the enquiry and the submission, the Board has the power to:
  - 42.1 suspend the licence or the certificate of authorization until such time as any identified deficiency, error or other matter that led to the suspension is rectified;
  - 42.2 make a complaint to the Professional Conduct Committee regarding the conduct of the Member, firm, or professional corporation including, but not limited to:
    - 42.2.1 misrepresentations or fraudulent statements made on an issuance or renewal application for a public accounting licence or certificate of authorization;
    - 42.2.2 misrepresentations or fraudulent statements made to the Board, the Membership Committee, CPA Ontario or any members, directors, officers, and employees thereof; or
    - 42.2.3 engaging in the practice of public accounting without a valid licence or certificate of authorization.

**Membership Committee**

***Structure of the Committee***

43. The Membership Committee shall consist of 15 to 30 members, including a Chair, two Deputy Chairs, and three to four public representatives. The members of the Committee shall generally be representative of CPA Ontario's membership by occupation,

geographic location and legacy designation, and shall include public accounting licensees.

*Amended November 27, 2014*

***Term of Office***

44. Members of the Membership Committee shall be appointed for an initial one year term. Members are eligible for reappointment for three additional three year terms and, thereafter, on an annual basis.
45. The Chair and Deputy Chairs of the Committee shall be appointed for a term of two years. They are each eligible for reappointment, thereafter, on an annual basis.
46. Any member, whose term of office would otherwise expire, shall remain a member of the Committee until such time as all hearings over which he or she is presiding and matters ancillary to such hearings have been concluded.

***Quorum***

47. The quorum for the Membership Committee shall be three members and, for matters considered under this regulation, shall include a public accounting licensee and a public representative.

***Licensing Jurisdiction***

48. The Membership Committee shall consider in respect of public accounting licensing matters:
  - 48.1 any application for a licence from a Member where the good character of the Member must be determined by means of a hearing;
  - 48.2 any application for a licence from a Member in respect of whom the Board has directed that a hearing be held to determine whether the Member has fulfilled the qualifications to be licensed as set out in the *Public Accounting Act, 2004*, the regulations and PAC Standards made under that Act and in the bylaws or regulations;
  - 48.3 any application for a public accounting licence from a Member who is licensed to practice public accounting in a jurisdiction outside Ontario; and
  - 48.4 any other matter related to public accounting licensing that is referred to it by the Council or by the Board.

***Review Jurisdiction***

49. The Membership Committee shall have the power to consider requests for review of

decisions of the Board made pursuant to sections 31 or 33.

50. On a review, the Membership Committee shall have the power to refer an application back to the Board for reconsideration if the Committee determines that one or more of the following circumstances exists:

50.1 the Board failed to follow appropriate procedures in arriving at its decision;

50.2 there is reason to suspect a lack of independence on the part of any member of the Board who participated in the decision; or

50.3 the Board did not give due consideration to all of the evidence available in arriving at its decision.

51. The decision of the Membership Committee on a review is final.

***Appeal Jurisdiction***

52. A Member or professional corporation may appeal a decision of the Membership Committee made pursuant to section 48.

53. No member of the Membership Committee who participated in the deliberations or decision in a matter shall participate in the appeal of that matter.

54. A decision of the Membership Committee on an appeal is final.

***Procedure before the Membership Committee***

55. All proceedings before the Membership Committee shall be conducted in accordance with the Rules of Practice and Procedure with necessary modifications thereto.

56. All proceedings before the Membership Committee shall be in writing unless ordered otherwise.

57. The parties to a proceeding before the Membership Committee shall be the applicant and CPA Ontario.