

# Institute of Professional Bookkeepers of Canada Bylaws

## Sections

### Definitions

### Membership

Qualifications .....	B101
Application for Membership.....	B102
Certificates of Membership .....	B103-104
Life/Honorary .....	B105
Resignations .....	B106-107
Readmission .....	B108
Readmission – Denied .....	B109
Dues and Fees .....	B110-115
Associate .....	B116

### Members of the Board

Board .....	B201
Eligibility.....	B202
Election.....	B203
Nominations.....	B204
Balloting.....	B204-214
Scrutineers/Tellers .....	B215-217
Vacancies .....	B218-220

### Board Meetings .....

	B301-306
--	----------

### General Meetings

Annual Meeting.....	B401
Special General Meeting.....	B402
Notice .....	B403-404
Quorum.....	B405
Proxy .....	B406-408
Order of Procedure .....	B409-410
Notice of Motion .....	B411
Appointment of Auditors.....	B412

### Committees

Executive .....	B501
Appointment by Board .....	B502
Membership Committee.....	B503
Governance Committee .....	B504
Discipline .....	B505
Ethics.....	B506

# Institute of Professional Bookkeepers of Canada Bylaws

Appeals.....	B507
Education Committee.....	B508
Education Appeals .....	B509
<b>Education</b>	
Policies .....	B601
Fees .....	B602
Regulations.....	B603
Administration of Courses/Examinations.....	B604
Practical Experience .....	B605
Appeals.....	B606
Students Subject to Bylaws/Rules.....	B607
<b>Finance and Administration</b>	
Head Office.....	B701
Fiscal Year.....	B702
Bank Accounts.....	B703
Borrowing Powers.....	B704
Records .....	B705
Annual Financial Statements .....	B706
Personnel Policies .....	B707
Expenses .....	B708
Indemnity .....	B709
Bylaw Change.....	B710
Seal of Association .....	B711
Auditor Vacancy.....	B712
Official Shield of Association .....	B713
Appointment of Signing Officer(s) .....	B714
Minor Wording Changes to Bylaws .....	B715
Freedom of Information and Protection of Privacy .....	B716
<b>Chapters and Divisions</b>	
Establish .....	B801
Organization .....	B802
<b>Discipline</b>	
Code of Ethics .....	B901
File a Complaint.....	B902
Investigate Complaint .....	B903
Investigator Decision.....	B904
Select Panel.....	B905(a),(b)
Notice of Hearing .....	B905(c),(d)
Representation .....	B905(e)

**Institute of Professional Bookkeepers of Canada**  
**Bylaws**

Panel's Options.....	B905(f),(g),(h),(i),(j)
Panel's Decision .....	B906(a),(b),(c),(d),(h)
Public Notice.....	B906(e),(f),(g)
Appeal of Panel's Decision .....	B907(a)-(g)
Appeals Committee's Options .....	B907(h)
Appeals Committee's Decision.....	B908
Court Declaration of Incompetency .....	B909
Summary of Decisions .....	B910
Readmission .....	B911
Procedures .....	B912

# Institute of Professional Bookkeepers of Canada Bylaws

## DEFINITIONS

**"Act"** means the Canada Corporations Act – Part II.

**"Institute"** means the Canadian Institute of Professional Bookkeepers.

**"Auditors"** means an accounting firm as appointed in accordance with these Bylaws and may include a partnership of auditors.

**"Board"** means the Board of Governors of the Institute referred to in Section 9 of the Act.

**"Institute of Professional Bookkeepers of Canada"** or **"IPBC"** means Institute of Professional Bookkeepers of Canada as incorporated.

**"Code"** means the Code of Ethical Principles and Rules of Conduct of the Institute from time to time.

**"Committee"** means a committee formed pursuant to these Bylaws.

**"Costs"** means, for the purposes of Bylaws B904 and B906, disbursements and expenses as follows:

1. the cost of retaining an investigator including full remuneration for expenses properly incurred;
2. fees and disbursements incurred by the Institute for advice and consultation provided by legal counsel;
3. the cost of effecting service of documents including inter alia process service, skip tracing and proof of service;
4. provision of court reporting services and transcripts;
5. witness fees including, but not limited to, the cost of an interpreter and remuneration for reasonable travel and accommodation expenses;
6. office expenses including, but not limited to, photocopying charges, postage and delivery services; and
7. any other disbursements or expenses that the Board, Panel or Committee considers were properly incurred during the course of an investigation, panel hearing, disciplinary proceeding or appeal hearing.

**"Election Official"** is the person, as appointed by the Board, in charge of the voting ballots

**"Firm"** means a proprietorship, partnership or corporation engaged in the practice of public bookkeeping and/or accounting.

**"Honorary member"** means a person so elected under these Bylaws.

**"Life member"** means a member on whom this honour has been conferred by the Board in accordance with these Bylaws.

**"Make or Made Available"** means:

1. publishing the materials, in a downloadable and printable format, on the Internet on a World Wide Website maintained by the Institute; and

# Institute of Professional Bookkeepers of Canada

## Bylaws

2. sending, to all members, notification of the Uniform Resource Locator (URL) for the Institute's World Wide Website and other information required for members to access the materials.

**"Member"** means any person who has conformed to the Act and Bylaws of the Institute and has been duly accepted into membership in accordance therewith, and has not resigned or been expelled in accordance with these Bylaws.

**"Officers"** means those persons elected or appointed under Bylaw B305. **"Panel"** means a panel struck under these Bylaws.

**"Prosecutor"** means legal counsel or another person who is not a member of any of the Ethics Committee, Discipline Committee or Appeals Committee appointed under Bylaw B905.

**"Secretary"** means the Secretary of the Institute appointed under the Act. **"Send or Sent"** means:

1. personal delivery or mailed postage pre-paid to the last mailing address provided by the member to the Secretary; or
2. where the member has authorized electronic delivery of materials, delivery by electronic mail to the last electronic mail address provided by the member to the Secretary.

**"Special resolution"** means a resolution passed by a majority of not less than 75% of the votes of those members of the Institute who, being entitled to do so, vote in person or by proxy at a duly convened General Meeting of the Institute.

**"Student"** means any person enrolled in a course of studies as approved by the Board.

# Institute of Professional Bookkeepers of Canada

## Bylaws

### MEMBERSHIP

- B101 (a) The Board may admit as a member any person who in its opinion is of good character and reputation and who:
- i. is not less than **nineteen** years of age;
  - ii. has such training and experience and met such standards and requirements as the Board may specify;
  - iii. has passed such examinations as the Board may specify; and
  - iv. is a resident of Canada, unless this requirement is waived by the Board.
  - v. if a bookkeeper, must have received and maintained the Certified Professional Bookkeeper CPB designation
- B102 (a) Every Application for Membership and the fee for the application shall be delivered to the Head Office of the Institute, or via online at the Institute's website. The form and fee for such application shall be as determined by the Board from time to time.
- (b) All applications shall be considered by the Board.
- (c) Applicants whose applications are approved by the Board shall forthwith become members.
- (d) Members may apply for certification with proof of at least two year's work experience.
- (e) Levels of membership shall be Member (full voting rights), Certified Member (full voting rights); must pass a national exam to be considered Certified, Associate Member (no voting rights), and Affiliate Member (no voting rights).
- B103 Following admission of members to membership in the Institute, the Secretary shall issue to each member a Certificate of Membership in the form specified by the Board and bearing the Seal of the Institute.
- B104 Certificates of membership shall remain at all times the property of the Institute. In the event that any member resigns from the Institute, or is suspended or expelled from membership in the Institute, then the Institute shall demand the immediate return of the said Certificate and the member shall forthwith return the said Certificate to the Institute.
- B105 The Board may, by resolution approved by not less than **2/3** of its members, confer Life Membership upon any member. Notwithstanding any other provisions in these Bylaws, a Life member shall not be required to pay annual member dues or special assessments.
- B106 A member may resign provided that all indebtedness payable to the Institute has been paid in full or waived as specified by these Bylaws. A member whose resignation is received by the Secretary within **thirty** days subsequent to the commencement of a fiscal year shall not be liable for the annual dues for that fiscal year. Procedures for resignation shall be as determined by the Board from time to time.
- B107 (a) A former member who has resigned from membership in accordance with Bylaw B108 or

# Institute of Professional Bookkeepers of Canada

## Bylaws

who has been deemed to have resigned from membership in accordance with Bylaw B114 may apply in writing for readmission to membership to the Chair of the Member Readmission Committee. Such application may be made at any time and from time to time but not more than once in any calendar year. The form and fee for such application and any other requirements for readmission to membership shall be as determined by the Board from time to time.

- (b) The Member Readmission Committee shall investigate the application in such manner as it sees fit and for that purpose may require any member and the applicant to attend any meeting of the committee and to produce documents and to give oral evidence relative to the application. The committee shall report the results of its investigation, with or without recommendations, to the Board.
  - (c) The Board shall give written notice of its decision to the applicant and, if the application for readmission is granted, to every member and to any other Institute or body which in the opinion of the Board should be so informed.
- B108 A former member seeking and denied readmission shall have the right to appeal to the Institute at the next Annual General Meeting, provided that written notice of such appeal is received by the Secretary within **thirty** days of the date of mailing to the former member of the notice of the Board's refusal to grant application for readmission.
- B109 The amount and time of payment of fees for students and for admission to membership in the Institute shall be as determined by the Board from time to time.
- B110 The amount and time of payment of the annual dues of members shall be as follows:
- (a) by resolution of a **seventy five percent** majority of the Board.
- B112 The Board may, by resolution approved by not less than **eight** of its members, defer, reduce or waive the annual dues or reinstatement fee of any member where:
- (a) a member has retired from active business and has met such conditions as the Board may determine from time to time; or
  - (b) A member has established grounds for special consideration as determined by the Board.
- B113 (a) A member who is in default for annual dues or special assessment, or any portion thereof, **thirty** days after they become due and payable is without notice deemed to have resigned from membership unless such member has given written notice to the Board of extenuating circumstances within such **thirty** day period. If the Board does not consider the circumstances to be extenuating, the member will be deemed to have resigned effective upon the expiry of such **thirty** day period.
- B114 The Board may, from time to time, by resolution approved by not less than **eight** of its members:
- (a) levy a special assessment upon members, students or both; and

# Institute of Professional Bookkeepers of Canada

## Bylaws

- (b) assess incidental charges, including but not limited to administrative fees, to members and students.
- B115 The amount and time of payment of the annual registration fees for members engaged in the practice of public bookkeeping shall be as determined by the Board from time to time.
- B116 The Board may grant associate membership upon such terms as it deems fit to a member in good standing of IPBC who does not reside in Canada. Such associate members shall not be eligible for nomination to the Board, or to vote at meetings or elections of the Institute.

### MEMBERS OF THE BOARD

- B201 The affairs and business of the Institute shall be managed and controlled by a Board consisting of:
- (a) **Minimum of three and maximum of eleven** members elected or appointed pursuant to these Bylaws
  - (b) All Board members shall sign a Director's Code of Conduct as follows:
    - a. Directors must represent the interest of the IPBC and the entire membership.
    - b. Directors shall maintain the confidentiality of the details and dynamics of the Board discussion and communications, as well as those items designed as confidential.
    - c. Regardless of their personal viewpoint, Directors shall not speak publicly against, or in any way undermine board solidarity once a Board decision has been made.
    - d. Directors are expected to attend all Board meetings. Directors shall be prepared to commit sufficient time and energy to attend to the IPBC business.
    - e. Directors shall avoid, in fact and in perception, conflicts of interest and shall disclose to the Board, in a timely manner, any possible conflicts.
    - f. Directors' contributions to discussions and decision-making shall be positive and constructive.
    - g. Directors' interactions in meetings and communications shall be courteous, respectful and free of animosity
    - h. Directors shall adhere to the IPBC's bylaws and governance policies.
    - i. Directors shall be prepared for meetings, having read pre-circulated material in advance of the meetings.
    - j. Directors shall participate in the IPBC in ways other than attending Board meetings.
    - k. The CEO/ED is responsible to the entire Board. Consequently, no single Director or committee has authority of the CEO/ED.
    - l. Directors shall not attempt to exercise individual authority or undue influence of the IPBC.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- (c) A board member shall be removed from the board if:
- a. The board member misses three meetings in a calendar year, without just cause
  - b. Has been charged with a criminal offence
  - c. Is dominating meeting time and that of IPBC staff in a negative manner
  - d. If the board member's communication style is offensive, demeaning or demoralizing
  - e. If the board member is unable to complete assigned duties in a reasonable time
  - f. If the board member has acted unprofessionally in a manner that would affect IPBC and its board, while conducting board business or the board member's own business

B202 A member is eligible to be a candidate for election to the Board from any district if:

- (a) the member is not an employee of the Institute;
- (b) the member resides in Canada; and
- (c) the member's nomination in writing has been received by the Secretary at least **thirty** days prior to the date of the Annual General Meeting.
- (d) To create a nominations committee, ensuring that the present board approve each nominee for election at least 30 days before the election. Nominees will be informed in writing via email that their nomination has been approved or not.

B203 At all elections a retiring member of the Board is, if otherwise qualified, eligible to be a candidate for re-election, unless:

- (a) the member has served as the Past-President during their current term; or
- (b) the member has served five consecutive three-year terms. Eligibility is extended where the member was appointed to a partial term in accordance with Bylaw B219, elected for a partial term or if the member has served as a Vice-President or the President of the Institute during the final year of their current term.

B204 Members of the Board shall be elected by ballot which will be announced at the AGM.

B205 Elections for the following members of the Board shall be held immediately prior to each Annual General Meeting as provided in these Bylaws, and those members elected shall assume office on first of the month following their election:

- (a) **five** members of the Board for a term of **three** years; and
- (b) a member or members of the Board to fill any vacancy or vacancies of the Board for the unexpired term or terms of any such vacancy or vacancies.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- B206 The Secretary shall, on a date at least **ninety** days prior to the date of the Annual General Meeting, send or make available to each member who is entitled to vote:
- (a) a form of nomination; and
  - (b) a list of the members of the Board in office, indicating those terms expiring or vacancies to be filled.
- B207 If for any vacancy on the Board the number of candidates nominated does not exceed the number to be elected, those candidates shall be elected by acclamation.
- B208 The Board may from time to time by resolution adopt and amend policies which are not inconsistent with these Bylaws prescribing the detailed process for election of members of the Board, including the method of sending or making available ballots to and receiving ballots from eligible voters; instructions for the guidance of eligible voters; and procedures to be followed by the auditors, scrutineers and tellers. Such policies may include reasonable measures for electronic voting for the election of members of the Board.
- B209 The Secretary, on a date not more than **forty-five** and not less than **twenty-five** days prior to the date of the Annual General Meeting, shall prepare a list of all members eligible to vote to elect the Board, as at that date.
- B210 The Secretary, not less than **twenty-five** days prior to the date of the Annual General Meeting, shall, by such means as is required or permitted by the policy of the Board, send or make available to each member whose name appears on the list of eligible voters a ballot with such instruction for the guidance of voters as is required by the policy of the Board.
- B211 Each voter shall mark their ballot and submit it to the Election Official in accordance with the instructions provided, so that it shall be in the possession of the Auditors not later than **5:00 p.m.** of the **eighth** day prior to the date of the Annual General Meeting. Any ballot received after that time shall not be counted.
- B212 The Board, on a date not less than **ten** days prior to the date of the Annual General Meeting, shall appoint **two** or more scrutineers and **two** or more tellers. Any member who is not a member of the Board or a candidate shall be eligible for appointment as a scrutineer or teller.
- B213 The non-receipt of a ballot by a member of the Institute does not invalidate an election.
- B214 The Election Official shall record the receipt of each ballot on the list of eligible voters and deliver it unopened, to the scrutineers as required by the policy of the Board.
- B215 Not less than **five** days prior to the date of the Annual General Meeting:
- (a) the scrutineers shall, in accordance with the policy of the Board:
    - i. match and validate the ballots with the list of eligible voters;
    - ii. deliver the ballots to the tellers;
    - iii. observe the counting of the ballots by the tellers; and
    - iv. record and report the results of the election to the Secretary.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- (b) the tellers shall, in accordance with the policy of the Board:
- i. count the ballots;
  - ii. record the votes for each candidate and determine the term of office; deliver the result of the count to the scrutineers; and
  - iii. maintain control of the ballots until after the Annual General Meeting, at which time the ballots shall be destroyed.
- B216 In the event of a tie vote between candidates the scrutineers shall arrange to have the successful candidate(s) selected by drawing lots. In such a case the procedure for drawing lots and the person to draw the lots shall be at the sole discretion of the scrutineers.
- B217 (a) The list of those candidates elected by vote or by acclamation and signed by the scrutineers shall be a final and conclusive declaration of the election of the members of the Board.
- (b) The Secretary shall report the names of elected candidates to any inquiring member, and to the Annual General Meeting.
- B218 In the event that the requisite number of members of the Board is not elected, the Board shall, prior to the commencement of the term of office specified for the vacancy, appoint any member duly qualified to be elected as a member of the Board from the district. The member so appointed shall hold office until the next election following the date of such appointment.
- B219 When a vacancy occurs in the elected Board for any reason, the Board shall, within **three** months after the occurrence of such vacancy, appoint a member qualified to fill the vacancy, and the member so appointed shall hold office as a member of the Board until the next election following the date of such appointment.
- B220 The Board shall, at its next regular meeting, remove a member from the Board when said member:
- (a) ceases to be a member;
  - (b) ceases to reside in the Canada;
  - (c) is determined by a resolution of a **two-thirds** majority of the Board to be in contravention of the governance policies of the Institute;
  - (d) has not paid his or her dues for the year.
- B221 Subject to the Act, the Members may by resolution passed by the unanimous consent of all of the voting members at a meeting specifically called for such purpose, remove any director from the office, and the vacancy created by such removal may be filled at the same meeting, failing which it may be filled by the board until the next annual meeting of members.

### BOARD MEETINGS

# Institute of Professional Bookkeepers of Canada

## Bylaws

- B301 (a) Board meetings shall be held at such times and locations as the Board may determine. For purposes of this Bylaw, meetings are defined as being face-to-face, teleconference and video-conference and/or email.
- (b) The Board may, as it deems necessary, conduct its business by resolution in writing communicated by any means to all members of the Board. Acceptance of the resolution shall be evidenced in writing and placed with the minutes of the Board.
- B302 The President:
- (a) may call a meeting of the Board at any time; and
- (b) shall call a meeting of the Board upon receipt by the Secretary of a written request (via facsimile or regular mail) that a meeting of the Board be held, such request to be signed by not less than **three** members of the Board. The date of the meeting shall be not later than **two** weeks after the receipt by the Secretary of the written request.
- B303 Notice of the time and location of any meeting of the Board shall be sent or made available to each member of the Board not less than **seven** days before the date of such meeting. If all the members of the Board are present, a meeting may be held without notice.
- B304 At a meeting of the Board, **three** members of the Board shall constitute a quorum.
- B305 The members of the Board who shall be in office on the first day of the month following the Annual General Meeting shall meet immediately following the Annual General Meeting to elect a President, a First Vice-President, a Second Vice-President, and Treasurer each of whom shall be members of the Board. The Board shall at the same time appoint a Secretary who need not be a member of the Board.
- B306 In the event that the election called for in Bylaw B305 cannot be held immediately following the Annual General Meeting, it shall be held at the next meeting of the Board following the Annual General Meeting.

### GENERAL MEETINGS

- B401 An Annual General Meeting of the Institute shall be held in each calendar year at a time and location determined by the Board.
- B402 The Board shall convene a Special General Meeting of the Institute:
- (a) when the Board deems it necessary and at such time and location as the Board shall determine; or
- (b) within **sixty** days of receipt by the Secretary of the written request of not less than **two hundred** of the **members**, provided that such a request shall specify the resolutions to be proposed and the reasons for the request. The time and location of the meeting shall be determined by the Board.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- B403 The Secretary shall send or make available to each member a notice of the time and location of an Annual General Meeting or a Special General Meeting, such notice to be sent or made available not less than **twenty-five** days before the day of such meeting.
- B404 The notice of a Special General Meeting shall state the resolutions to be decided at the meeting and no other business shall be transacted at the meeting, or at any adjournment thereof.
- B405 No business shall be transacted at any General Meeting of the Institute unless a quorum is present. For this purpose 5% members, personally present, shall constitute a quorum. If within half an hour of the time appointed for the meeting a quorum is not present, then:
- (a) in the case of the Annual General Meeting, the meeting shall stand adjourned to such time and location and date fixed by a majority of members present. At the adjourned meeting the members present shall constitute a quorum; and
  - (b) in the case of a Special General Meeting the meeting shall be dissolved.
- B406 A member may be represented at a General Meeting of the Institute but at no Board, Committee or other meeting of the Institute, by another member acting as that member's proxy.
- B407 Proxies shall:
- (a) be written in the form approved and published by the Board and received by the Secretary no later than 4:00 p.m. on the day immediately preceding the day of the meeting to which it is to apply;
  - (b) only be valid for the meeting, or any adjournment thereof, for which they are specifically given;
  - (c) only be given to specifically named members but may list up to **two** names to whom the proxy shall be given in order if the members first named are unable to act;
  - (d) be limited to a maximum of **five** to be held by any **one** member; and
  - (e) be considered withdrawn if the member, having given a proxy, subsequently attends the meetings for which the proxy was given. A proxy withdrawn may not be re-instated.
- B408 Proxies shall not be counted in voting at a General Meeting unless any **five** members, personally present, demand a poll vote. In this case, the Chair shall determine the procedures for conducting such a poll vote.
- B409 The order of procedure at an Annual General Meeting shall be as follows:
- (a) the approval of the minutes of the previous Annual General Meeting and all intervening General Meetings;
  - (b) correspondence;
  - (c) reports of committees;

# Institute of Professional Bookkeepers of Canada Bylaws

- (d) audited financial statements;
- (e) amendments to Bylaws;
- (f) results of election of members of the Board;
- (g) appointment of Auditors; and
- (h) other business.

- B410 The procedure of meetings of the Institute and the Board shall be governed by Robert's Rules of Order (latest edition), except as these Bylaws may otherwise provide.
- B411 Notices of motion under this Bylaw shall be in writing and shall state the exact form of the proposed amendment and must be sent 60 days prior to a General Meeting to the Governance Committee which will go through the bylaw and determine if the change is in the best interest of the Institute and that it follows the rules as per Canada Corporations Act and the laws of Canada. The results must be forwarded to the Secretary no later than 25 days prior to the General Meeting.
- B412 The Auditors of the Institute shall be appointed for the ensuing year at each Annual General Meeting. Any member, other than a member of the Board, or the Finance and Audit Committees as appointed by the Board from time to time, shall be eligible for appointment as an Auditor.

## COMMITTEES

- B501 There shall be an Executive Committee which shall consist of the President, the First Vice-President, the Second Vice-President, the Secretary, the Treasurer and the immediate Past President of the Institute. The Executive Director of the Institute shall be a non-voting member of the Executive Committee. Additional members of the Board may by resolution of the Board be appointed to the Executive Committee provided always that the number of members on the Executive Committee shall not exceed **seven**. The Board may delegate, with such limitations or conditions as may be deemed necessary, to the Executive Committee any of the administrative powers and duties of the Board, except those matters relating to policy or extraordinary expenditure. The Executive Committee shall meet at least once per month on a day as designated by the members of the Executive Committee and can be carried out via telephone, in person, or any format as agreed to by the committee. The meeting must have a quorum of 2 members of the Executive Committee. Notice of a meeting of the Executive Committee shall be given of at least 48 hours via electronic format, and, if applicable, 7 days for mail.

The basic duties and responsibilities of the Executive Committee:

- (a) The President shall be the chief executive officer and, subject to the authority of the board, shall have general and active supervision of the affairs of the Institute; and shall have such other powers of duties as the board may specify.
- (b) If appointed, a First Vice-President shall have such powers and duties as the board may specify. During the absence or disability of the president, the First Vice-President shall also have the powers and duties of that office.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- (c) If appointed, a Second Vice-President shall have such powers and duties as the board may specify. During the absence or disability of the president and the First Vice-President, the Second Vice-President shall also have the powers and duties of that office.
  - (d) The Secretary shall be empowered by the board to carry out the affairs of the Institute generally under the supervision of the President. The secretary shall attend and be secretary of all meetings of the board, and shall enter or cause to be entered in records kept for that purpose, minutes of all proceedings thereat. The secretary shall give or cause to be given, as and when instructed, all notices to members, directors, officers, auditors, and members of committees of the board and shall be the custodian of the stamp or mechanical seal of the Institute and of all books, records, and instruments belonging to the Institute, except when some other officer or agent has been appointed for that purpose. The secretary shall have such other powers and duties as otherwise may be specified.
  - (e) The Treasurer may also from time to time be appointed by the Board. The treasurer shall have the custody of the funds and securities of the institute and shall keep full and accurate accounts of all assets, liabilities, receipts and disbursements of the institute in the books belonging to the institute and shall deposit all monies, securities and other valuable effects in the name and to the credit of the institute in such chartered bank of trust company, or, in the case of securities, in such registered dealer in securities as may be designated by the board of directors from time to time. He shall disburse the funds of the institute as may be directed by proper authority taking proper vouchers for such disbursements, and shall render the president and directors at all regular meeting of the board of directors, or whenever they may require it, an accounting of all the transactions and a statement of the financial position, of the institute. He shall also perform such other duties as may from time to time be directed by the board of directors. If a treasurer is not appointed, the duties of the treasurer shall be carried out by the secretary or such other officer as the board may from time to time determine.
  - (f) The Immediate Past President shall be an advisor to the Board and the Executive Committee and shall attend all committee meetings as well as board meetings.
  - (g) The Executive Director, if appointed, shall be the chief operating officer and, subject to the authority of the board, shall have general supervision of the business and affairs of the Institute; and shall have such other powers and duties as the board may specify.
- B502 The Board shall appoint the Membership Committee, Governance Committee, Discipline Committee, the Ethics Committee, the Appeals Committee, the Education Committee, the Education Appeals Committee, and the nominations committee and may appoint such other committees as may be deemed necessary, all of which committees may include persons who are not members of the Institute, and shall designate **one** of the members of each committee as Chair thereof and prescribe the duties and powers of such committees. No person may be a member of more than one of the Ethics Committee, the Discipline Committee and the Appeals Committee. The Executive Director shall be a non-voting member of all committees.
- B503 The Membership Committee shall consist of **one** member of the Board who shall be Chair, plus not more than 28 other members, none of whom may be a member of the Board. Of these other members, one shall be the Vice-Chair. At least **two-thirds** of the members of the Discipline Committee shall be in the bookkeeping industry.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- B504 The Governance Committee shall consist of **one** member of the Board who shall be Chair, plus not more than 14 other members, none of whom may be a member of the Board. Of these other members, one shall be the Vice-Chair. At least **two-thirds** of the members of the Discipline Committee shall be in the bookkeeping industry.
- B505 (a) The Discipline Committee shall consist of **one** member of the Board who shall be Chair, plus not more than 14 other members, none of whom may be a member of the Board. Of these other members, one shall be the Vice-Chair. At least **two-thirds** of the members of the Discipline Committee shall be in the bookkeeping industry.
- (b) No member of the Discipline Committee shall inform the Appeals Committee of any complaint against a member, student or firm of members or of any particulars relating directly or indirectly thereto.
- B506 (a) The Ethics Committee shall consist of **one** member of the Board, who shall be Chair, plus not less than **five** other members, none of whom shall be a member of the Board. Of these other members, one shall be the Vice-Chair. At least **two-thirds** of the members of the Ethics Committee shall be in the bookkeeping industry.
- (b) No member of the Ethics Committee shall inform the Discipline Committee or the Appeals Committee of any complaint against a member, student or firm of members or of any particulars relating directly or indirectly to such complaint.
- B507 The Appeals Committee shall consist of **three** members of the Board, with a Past-President or a member of the Board who has been a Past-President as Chair and **two** other Board members, **one** of whom must be engaged in the bookkeeping industry. An alternate member or members of the Board, engaged in the bookkeeping industry, shall be appointed by the Board to serve on the Appeals Committee in the event of the absence or inability to act of one or more of the other committee members.
- B508 The Education Committee shall consist of **one** member of the Board who shall be Chair, plus not more than 14 other members, none of whom may be a member of the Board. Of these other members, one shall be the Vice-Chair. At least **two-thirds** of the members of the Discipline Committee shall be in the bookkeeping industry.
- B509 The Education Appeals Committee shall consist of **seven** members: **two** members from the Board and **five** from the members at large. The Chair of the Education Appeals Committee shall be one of the two appointed members of the Committee from the Board of Governors.
- B510 The Nominations Committee shall consist of **three** Board members and **two** members, none of whom may be a member of the Board. The Chair of the Nominations Committee shall be one of the three appointed Board Members.

### EDUCATION

- B601 Education policies shall be enacted by the Board.
- B602 The amount and time of payment of fees for the courses and examinations shall be as determined by the Board from time to time.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- B603 Regulations implementing approved education policies and related matters shall be enacted and published by the Board.
- B604 The Board may enter into arrangements with a university or a college in Canada, or with a body of accountants incorporated by act of the government of Canada or of a Province, to provide and administer all or any part of the prescribed courses and examinations.
- B605 The Board may establish the practical experience requirements which a student must obtain before being considered as having completed the course of studies before being able to be considered as a Certified Bookkeeper.
- (a) A member shall have the right to appeal the application of the Institute's educational and administrative regulations to the Education Appeals Committee. Such appeal must be in writing and must be received by the Director, Education & Student Services within **thirty** days of the date the relevant decision is sent to the student.
  - (b) The Chair of the Education Appeals Committee shall appoint a Panel of **five** members of the Committee, one of whom must be a member of the Board. The Chair of each Panel shall be a member of the Board. A student shall have the right to appear before the Panel and be represented by a member, another student or legal counsel.
  - (c) Where a Panel member cannot, because of illness or other reasonable cause, act or continue to act, the Chair of the Education Appeals Committee may discharge the Panel Member.
  - (d) Where a Panel member is discharged under paragraph (c) of this Bylaw, the Panel is, as long as the number of Panel members is not less than three, properly constituted and the hearing may proceed or continue and a decision may be validly given.
  - (e) The Education Appeals Committee's ruling on such appeals shall be final.
- B606 Students are subject to all Bylaws and to the Code.

### FINANCE AND ADMINISTRATION

- B701 The Head Office of the Institute shall be in any organized city or municipality located within Canada. The specific location shall be determined by the Board.
- B702 The fiscal year of the Institute shall be determined by the Board.
- B703 The bank account or accounts and banking business of the Institute shall be conducted with a chartered bank, trust company, credit union or other financial institution approved by the Board. Signing authorities shall be determined by the Board.
- B704 The Board may from time to time, at their discretion, cause the Institute to borrow upon its credit, to issue debentures, or any mortgage or charge, whether specific or floating, or other security on the whole or any part of the property of the Institute, both present and future.

# **Institute of Professional Bookkeepers of Canada**

## **Bylaws**

- B705 The Board shall cause to be kept proper records and accounts of all transactions of the Institute. A copy of the annual Financial Statements, reviewed yearly by an accountant, shall be sent or made available to each member not less than seven days prior to the Annual General Meeting.
- B707 The Board shall determine policies governing payment, hiring, firing and discipline of employees and may delegate administrative authority to senior employees and assign duties to such Officers, employees and members as they deem appropriate and necessary for the conduct of the business of the Institute.
- B708 A reasonable allowance to defray the expenses of a member on authorized business may be made by the Board and paid out of the funds of the Institute. The Board shall establish policies determining the reasons and basis for such payments.
- B709 The Institute may indemnify any member of the Board, Officer, employee or agent of the Institute, and the individual's heirs and personal representatives, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment in a civil, criminal, or administrative action or proceeding to which the individual is made a party by reason of being or having been a member of the Board, Officer, employee or agent of the Institute, including an action brought by the Institute.
- B710 Unless otherwise provided by the Act, the by-laws of the Institute not embodied in the letters patent may be repealed or amended by by-law, or a new by-law relating to the requirements of subsection 155(2) of the Canada Corporations Act, may be enacted by a majority of the directors at a meeting of the board of directors and sanctioned by an affirmative vote of at least two-thirds (2/3) of the Members at a meeting duly called for the purpose of considering the said by-law, provided that the repeal or amendment of such by-laws shall not be enforced or acted upon until the approval of the Minister of Industry has been obtained
- B711 (a) The Seal of the Institute shall be in such form as the Board may approve from time to time.
- (b) The Seal of the Institute shall not be affixed to any document other than membership certificates except by resolution of the Board.
- B712 In the event of any vacancy occurring in the position of Auditor, the Board may appoint an Auditor to serve until the next Annual General Meeting.
- B713 The official shield and the logo of the Institute are the exclusive property of the Institute and shall not be used or displayed by members, except in such manner as may be designated by the Board.
- B714 The Board shall have the power from time to time by resolution to appoint any Officer or employee on behalf of the Institute either to sign contracts, documents and instruments in writing generally or to sign specific contracts, documents or instruments in writing.
- B715 The Board shall have the power and authority to make changes to any Bylaw or Rule relating to grammar, spelling, punctuation or phrasing as the Board in its discretion deems necessary,

# **Institute of Professional Bookkeepers of Canada**

## **Bylaws**

provided that such changes shall not in any way affect the substantial meaning or intent of such Bylaws or Rules.

- B716 The Board shall for the purposes of the Freedom of Information and Protection of Privacy Act:
- (a) designate a person as the head of the Institute;
  - (b) designate a person as the co-coordinator to perform any duty or exercise any related function; and
  - (c) set any fees to be paid.

### **CHAPTERS AND DIVISIONS**

- B801 The Board may establish chapters, groupings of chapters, branches or divisions in order to promote the aims of the Institute. The Board may establish geographic boundaries or other bases of organization and provide funds for their operation and control their operations in every respect.
- B802 For the organizations established under Bylaw B801, policies, fiscal years, structure and any other matters deemed appropriate shall be as determined by the Board from time to time.

### **DISCIPLINE**

- B901 (a) The Bylaws include the Code and establish standards of professional conduct, competence and proficiency to be maintained by members and students, and shall be enforced by the Institute.
- (b) A current or former member or a student shall be subject to disciplinary action for any offence which constitutes a breach of the Act, the Bylaws or the Code.
- (c) A current or former member or a student who has been convicted of any criminal or similar offence which may cast doubt as to the individual's honesty, integrity or professional competency may be subject to disciplinary action under the Bylaws. In such cases, satisfactory evidence of the conviction issued by any competent court shall be sufficient evidence.
- B902 (a) Any person may file a complaint, which shall be in writing, against a current or former member or a student alleging a breach of the Act, the Bylaws or the Code by delivering such complaint to the Head Office of the Institute or to any Officer or member of the Board. Any such complaint shall immediately be referred to the Chair of the Ethics Committee.
- (b) The Chair and the Vice-Chair of the Ethics Committee may decline to investigate a complaint if they are both satisfied that the complaint:
- i. is outside the jurisdiction of the Institute;
  - ii. is frivolous, vexatious or an abuse of process; or
  - iii. does not allege facts that, if proved, would constitute a breach of the Act, the Bylaws or the Code.

## **Institute of Professional Bookkeepers of Canada Bylaws**

- B903 Subject to application of Bylaw B902(b), the Chair of the Ethics Committee shall appoint one member of the Ethics Committee as consultant to the investigator of the complaint. The Vice-Chair of the Ethics Committee shall appoint the investigator of the complaint. The investigator and the consultant shall have all powers under the Act and may, without limitation, request:
- (a) the person who filed the complaint and any witness to:
    - i. attend at a meeting;
    - ii. give evidence on oath or in any other manner;
    - iii. produce records and things in the individual's possession or control; or
    - iv. comply with any two or more of the above;
  - (b) the current or former member or the student against whom the complaint was filed to:
    - i. answer inquiries relating to the investigation; and
    - ii. produce any information, record or thing which is relevant to the investigation.
  - (c) No person shall refuse to comply with a request under paragraph (b) of this Bylaw on the grounds of confidentiality.
  - (d) All requests from the investigator and/or the consultant, under Bylaw B903(b)ii. shall be in writing. Failure to promptly comply with any request made under Bylaw B903 may result in the Institute applying to the Provincial Supreme Court where the Head Office of the Institute is located for an order requiring the person to comply.
- B904 (a) After making such investigation as they shall deem appropriate, the investigator and the consultant shall:
- i. request that a panel be called to hear the complaint; or
  - ii. determine that the complaint is frivolous, vexatious, insignificant or unfounded, in which case the Chair of the Ethics Committee shall so advise, in writing, the person who filed the complaint and the current or former member or the student against whom the complaint was filed and no further proceedings shall be taken with regard to the complaint; or
  - iii. determine that the complaint refers to a clear and obvious violation of the Act, the Bylaws or the Code, in which case the Chair may order that:
- (b) the member or student be required to improve their conduct or competence, or both;
  - (c) the member or student be reprimanded;
  - (d) the current or former member be assessed a fine payable to the Institute of not more than \$10,000 and the student be assessed a fine

## Institute of Professional Bookkeepers of Canada Bylaws

- (e) payable to the Institute of not more than \$2,000; and/or
  - (f) the current or former member or the student be assessed all or part of the costs, as defined; or
  - (g) any two or more of the above be ordered,
  - (h) and shall so advise, in writing, the current or former member or the student against whom the complaint was filed. Such advice shall apprise the current or former member or the student of the individual's rights under paragraph (b) of this Bylaw.
  - (i) Notwithstanding the above order under paragraph (a)iii. of this Bylaw, a current or former member or the student shall have the right to refuse the decision and request that a Panel be struck to hear the complaint. Such request shall be in writing and received by the Chair of the Discipline Committee at the Head Office of the Institute within **twenty-one** days of the mailing or delivery of the advice under paragraph (a)iii. A duly received request shall not be denied.
  - (j) Subject to Bylaw B910, unless a Panel has been requested under paragraph (b) of this Bylaw, the Chair of the Ethics Committee shall, at the expiration of the period referred to in paragraph (b), send or make available a summary of the decision to discipline to:
    - i. every member; and
    - ii. the complainant.
- B905 (a) Should a Panel be struck under Bylaw B904, or a new Panel be struck under Bylaw B908(a)iv., the Chair of the Discipline Committee or, in the event of the absence or inability to act of the Chair, the Vice-Chair shall select a Panel consisting of **five** other members of the Discipline Committee, one of whom the Chair shall designate as Panel Chair. The Panel shall have all the powers of the investigator and the consultant under the Act and Bylaw B903 and shall hear the complaint and determine if, in their opinion, the current or former member or the student:
- i. has committed an act of professional misconduct;
  - ii. has defaulted in the performance of the individual's professional duty;
  - iii. is incompetent in professional matters;
  - iv. has exhibited a lack of professional integrity or has otherwise behaved in a manner unbecoming to the profession;
  - v. has violated any provisions of the Act, the Bylaws or the Code or regulations made by the Board; or
  - vi. has been convicted of an offence which reflects adversely upon the individual's character or professional competence, which conviction has not been successfully appealed.
- (b) The complaint shall be presented to the Panel by:

## **Institute of Professional Bookkeepers of Canada Bylaws**

- i. the investigator appointed under Bylaw B903; or
  - ii. a prosecutor appointed by the Chair of the Discipline Committee.
- (c) The Chair of the Discipline Committee shall fix a time and place to hear the complaint, and shall by registered mail or delivery to the last address known to the Institute give at least **twenty-one** days notice of the time and place of the hearing to:
- i. the persons against whom the complaint has been made;
  - ii. the persons making the complaint;
  - iii. the investigator or the prosecutor presenting the complaint; and
  - iv. at the Chair's discretion, any member, student or other person apparently interested in or affected by the complaint whom the Chair reasonably believes could assist the Panel.
- (d) The notice of hearing sent to the persons referred to in paragraphs (c)i., (c)ii. and (c)iii. of this Bylaw shall:
- i. be accompanied by a copy of the complaint and copies of documents to be exhibited in evidence before the Panel; and
  - ii. state that each of such persons has the right to appear at the time and place fixed for the hearing and give oral evidence and produce any documents relevant to the complaint.

The notice of hearing sent to the persons referred to in paragraph (c)iv. of this Bylaw may request that they attend at the time and place fixed for the hearing and give oral evidence and produce any documents relevant to the complaint under Bylaw B903.

- (e) At a hearing, a current or former member or a student may be represented by another member, student or legal counsel. The investigator or prosecutor presenting the complaint may be represented by legal counsel. Written notice of such representation shall be received by the Chair of the Discipline Committee at least **ten** days prior to the hearing.
- (f) The Panel may:
- i. adjourn a hearing from time to time and reconvene at any designated time and place;
  - ii. subject to the rules and principles of natural justice, dispense with the rules of evidence, in whole or in part;
  - iii. proceed notwithstanding the absence of any person to whom notice of the hearing has been sent, including a current or former member or the student against whom a complaint has been made;
  - iv. retain legal counsel or other advisors;

## Institute of Professional Bookkeepers of Canada Bylaws

- v. require any current or former member or any student to produce documents relevant to the complaint. All such requests shall be in writing from the Panel Chair and no person shall refuse to comply with this request on the grounds of confidentiality; or
  - vi. any combination of two or more of the foregoing.
- (g) At every hearing the Panel shall cause a record of the proceedings to be made. On request, a copy of such record shall be supplied, at cost, to:
- i. the persons against whom the complaint has been made; or
  - ii. the persons making the complaint, provided that they were in attendance at the Panel hearing.
- (h) Where a Panel member cannot, because of illness or other reasonable cause, act or continue to act, the Chair of the Discipline Committee may discharge the Panel member.
- (i) Where a Panel member is discharged under paragraph (i) of this Bylaw, the Panel is, as long as the number of Panel members is not less than three, properly constituted and the hearing may proceed or continue and a decision may be validly given.
- B906 (a) After the conclusion of the hearing of a complaint against a current or former member, the Panel may, by majority vote, dismiss the complaint or find it to be proved in which event the Panel may order that the:
- i. member be required to improve conduct or competence, or both, pursuant to the directions of the Panel;
  - ii. member be reprimanded;
  - iii. member be suspended from membership for a period not exceeding **two** years;
  - iv. former member be barred from reinstatement for a period not exceeding **two** years;
  - v. member be expelled from membership;
  - vi. current or former member be assessed a fine payable to the Institute of not more than \$10,000;
  - vii. current or former member be assessed all or part of the costs, as defined;
  - viii. member be suspended from registration or be prohibited from registering as a member or firm engaged in the practice of bookkeeping; or
  - ix. any combination of two or more of the foregoing.
- (c) When making an order under Bylaw B906(a) a Panel may, at the same time, make an order as to the consequences of the failure to comply with the initial order. These consequential orders may include orders that the:

## **Institute of Professional Bookkeepers of Canada Bylaws**

- i. member be suspended from membership for a period not exceeding **two** years;
  - ii. former member be barred from reinstatement;
  - iii. member be expelled from membership;
  - iv. current or former member be assessed a fine payable to the Institute of not more than \$10,000;
  - v. any combination of two or more of the foregoing.
- (d) After the conclusion of a hearing of a complaint, the Panel shall, after determining that a current or former member is in breach of the Code, but before concluding its deliberations, consider the summary of any prior decisions regarding the current or former member published pursuant to Bylaw B910.
- (e) i. The Chair of the Discipline Committee shall have recorded the decisions of the Panel in writing and shall send by registered mail or delivery to the last address known to the Institute a copy of such decision, signed by the Chair, to the persons against whom the complaint was made.
- ii. The Chair of the Discipline Committee shall have recorded the decisions of the Panel in writing and shall send a copy of such decision, signed by the Chair, to each member of the Panel.
- (f) Subject to Bylaw B910 unless an appeal has been filed under Bylaw B907(a), the Chair of the Discipline Committee shall, at the expiration of the period referred to in Bylaw B907(a), send or make available a summary of every decision of the Panel to:
- i. every member; and
  - ii. any other Institute or body which, in the opinion of the Board, should be so informed.
- (g) The Chair of the Discipline Committee shall inform the investigator or the prosecutor presenting the complaint and the complainant, in writing, of the decisions of the Panel:
- i. immediately upon dismissal of a complaint against a current or former member; or
  - ii. after the expiration of the appeal period referred to in Bylaw B907(a), providing that no appeal has been filed.
- (h) If, after the conclusion of a hearing, a Panel cannot reach a decision, the Chair of the Discipline Committee may appoint a new Panel pursuant to Bylaw B905 to hear the matter.
- B907 (a) The current or former member against whom a complaint has been proved or their legal counsel may, within **twenty-one** days of the date of the mailing or delivery of the decisions of the Panel, appeal the decisions of the Panel to the Appeals Committee by giving written notice of such appeal to the Secretary at the Head Office of the Institute. Specific reasons

## **Institute of Professional Bookkeepers of Canada Bylaws**

for the appeal shall be included with the written notice of appeal.

- (b) Upon receipt of a notice of appeal under paragraph (a) of this Bylaw, the receipt of notice shall operate as a stay of the decisions of the Panel.
- (c) Upon receipt of a notice of appeal under paragraph (a) of this Bylaw the Appeals Committee shall refer the matter to an appeal hearing.
- (d) Upon an appeal being referred to an appeal hearing pursuant to paragraph (c) of this Bylaw, the Secretary shall forthwith send by registered mail or delivery to the Appeals Committee, to the current or former member appealing the decisions of the Panel, or their legal counsel and to the investigator or the prosecutor presenting the complaint:
  - i. the notice of appeal, including the specific reasons for the appeal and all accompanying documents;
  - ii. a summary of the complaint;
  - iii. a copy of the decisions of the Panel appealed from;
  - iv. a record of the oral evidence heard by the Panel;
  - v. the documents or copies thereof exhibited in evidence before the Panel; and
  - vi. notice of the time and place fixed for the appeal hearing.
- (e) The Secretary shall advise the complainant in writing of the time and place fixed for the appeal hearing. An appeal shall be heard by the Appeals Committee on the evidence contained in the record and documents referred to in paragraph (d) of this Bylaw and such additional evidence as the Appeals Committee may permit to be adduced.
- (f) The current or former member or legal counsel appealing the decisions of the Panel, the investigator or prosecutor presenting the complaint, the complainant and any witnesses shall have the right to appear at the time and place fixed for the appeal hearing. The complainant shall be sent the same material as that sent to the Appeals Committee under paragraph (d) of this Bylaw, provided written notice of the complainant's intention to attend the appeal hearing has been received by the Secretary prior to the hearing date.
- (g) At an appeal, a current or former member or a student appealing the decisions of the Panel, may be represented by another member, student or legal counsel. The investigator or the prosecutor presenting the complaint and the complainant may be represented by legal counsel. Written notice of such representation shall be received by the Secretary at least **ten** days prior to the appeal hearing.
- (h) The Appeals Committee may:
  - i. adjourn an appeal hearing from time to time and reconvene at any designated time and place;

## **Institute of Professional Bookkeepers of Canada Bylaws**

- ii. subject to the rules and principles of natural justice, dispense with the rules of evidence, in whole or in part;
  - iii. proceed notwithstanding the absence of any person to whom notice of the appeal hearing has been sent, including a current or former member or who is a party to the appeal;
  - iv. retain legal counsel on its own behalf;
  - v. direct the Panel to reconsider the matter either generally or on a particular issue and
  - vi. the Appeals Committee may withhold its decision pending the finding of the Panel; or
  - vii. any combination of two or more of the foregoing.
- B908 (a) At the conclusion of an appeal, the Appeals Committee may by majority vote:
- i. allow or dismiss the appeal;
  - ii. vary any order imposed by the Panel;
  - iii. direct the Panel to reconsider the matter either generally or on a particular issue; or
  - iv. order the Discipline Committee to strike a new Panel to hear the complaint.
- (b) At the conclusion of an appeal, the Appeals Committee shall, after determining that a current or former member is in breach of the Code, but before concluding its deliberations, consider the summary of any prior decisions regarding the current or former member published pursuant to Bylaw B910.
- (c) The Appeals Committee shall forthwith send by registered mail or delivery to the last address known to the Institute a copy of every decision of the Appeals Committee under this Bylaw to:
- i. the Chairs of the Ethics Committee and the Discipline Committee; and
  - ii. the person against whom a complaint had been proved and was the subject of the appeal.
- (d) Subject to Bylaw B910, the Appeals Committee shall, within **thirty** days, after complying with paragraph (c) of this Bylaw, send or make available a summary of every decision of the Appeals Committee under this Bylaw to:
- i. every member;
  - ii. the complainant;
  - iii. the investigator or the prosecutor presenting the complaint; and
  - iv. any other Institute or body which, in the opinion of the Appeals Committee, should be so informed.

# Institute of Professional Bookkeepers of Canada

## Bylaws

- B909 (a) Notwithstanding anything in Bylaws B901 to B911, the Board may suspend or expel a member who:
- i. is declared by a court to be incompetent by reason of being unable to manage their affairs.
- B910 (a) The name of a member reprimanded shall be included in the summary of all decisions and published in such manner as the Board may determine.
- (b) The name of a member suspended or expelled from membership, or a former member fined or barred from reinstatement, shall be included in the summary of all decisions and published in such manner as the Board may determine.
- (c) The Appeals Committee shall give public notice, in such manner as it may determine, regarding the suspension or expulsion of any member, the barring from reinstatement of any former member.
- B911 (a) A member who has been suspended from membership for a definite period and who has met all conditions imposed in respect of such suspension shall, upon the expiration of that period, be reinstated as a member in good standing.
- (b) A former member who has been barred from reinstatement may, upon expiration of the period, apply for readmission at any time and from time to time, but not more than once in any calendar year.
- (c) A person who has been expelled from the Institute may, after **five** years from the date of the expulsion apply for readmission at any time and from time to time, but not more often than once in any calendar year.
- (d) An application under paragraphs (a) through (d) shall be made to the Membership Committee. The form and fee for such application and any other requirements for readmission to membership shall be as determined by the Board from time to time. In addition, the application form under paragraph (c) or (d) shall be accompanied by a sworn declaration of the applicant stating that the applicant's conduct since the date of expulsion has been in accord with that required of a member.
- (e) The Membership Committee shall investigate the application in such manner as it sees fit and for that purpose may require any member and the applicant to attend any meeting of the committee and to produce documents and to give oral evidence relative to the application. The committee shall report the results of its investigation, with or without recommendations, to the Board.
- (f) The Board shall give written notice of its decision to the applicant and, if the application for read mission is granted, to every member and to any other Institute or body which, in the opinion of the Board, should be so informed.
- B912 The Ethics Committee may, from time to time, establish procedures not inconsistent with these Bylaws for the conduct of investigations under Bylaws B903 and B904. The Discipline Committee may, from time to time, establish procedures not inconsistent with these Bylaws for the conduct of hearings under Bylaw B905, and the Board may similarly establish procedures

**Institute of Professional Bookkeepers of Canada  
Bylaws**

for the conduct of appeals under Bylaw B907.