

**LEGISLATIVE ASSEMBLY OF THE
NORTHWEST TERRITORIES
9TH ASSEMBLY, 8TH SESSION**

TABLED DOCUMENT NO. 34-82(2)

TABLED ON MAY 21, 1982

CONFIDENTIAL: Not
for release before
1st reading during
the 9th Session of
the 9th Council.

Tabled Document No. 34-82(2)
Tabled May 21.82

COUNCIL OF THE NORTHWEST TERRITORIES
1982 SESSION

BILL .. - 82()

AN ORDINANCE RESPECTING THE SOCIETY OF MANAGEMENT
ACCOUNTANTS OF THE NORTHWEST TERRITORIES

Statement of Purpose

The purpose of this Bill is to provide for the registration
and licensing of Management Accountants in the Northwest Territories.

DISPOSITION

Date of Notice	1st Reading	2nd Reading	To Committee	Chairman	Reported	3rd Reading	Date of Assent

Establishment

3.(1) There is hereby established a body corporate and politic to be known as "The Society of Management Accountants of the Northwest Territories".

(2) The Society shall be and remain affiliated to the National Society.

4. The Society has the powers vested in a corporation by the Interpretation Ordinance, and may also

- (a) acquire, hold and use real and personal property for the purposes of the Society, but for no other purpose, and sell, mortgage, charge, lease or otherwise dispose of any such property;
- (b) borrow money for its purposes and mortgage or charge its property or sources of funds as security for borrowings;
- (c) apply any of its funds for the benefit of needy members or former members or the families of needy or deceased members;
- (d) invest its funds in such investments as are considered appropriate;
- (e) enter into association or affiliation with any Provincial Society and provide for the establishment and functioning of local Chapters of the Society.
- (f) make agreements with Provincial Societies on any matters affecting the administration of the Society and the training, education, qualifications and discipline of members and students;
- (g) distribute to members and students publications relating to professional ethics in the practice of accountancy;
- (h) take such action and incur such expenses as are necessary for the promotion, protection, interests or welfare of the Society;
- (i) recommend guidelines for fees charged to clients by members; and
- (j) do such things as are incidental or necessary to the exercise of the powers set out in paragraphs (a) to (i).

AN ORDINANCE RESPECTING THE SOCIETY OF
MANAGEMENT ACCOUNTANTS OF THE NORTHWEST TERRITORIES

The Commissioner of the Northwest Territories,
by and with the advice and consent of the Council
of the said Territories, enacts as follows:

PRELIMINARY

- Short title 1. This Ordinance may be cited as the Society of Management Accountants Ordinance.
- Interpretation
"Society" 2. In this Ordinance,
 (a) "Society" means the Society of Management Accountants of the Northwest Territories established by section 3;
- "Council" (b) "Council" means the governing body of the Society provided for in section 7;
- "Councillor" (c) "Councillor" means a member of the Council established by the Society pursuant to section 7;
- "By-law" (d) "By-law" means a by-law made by the Society pursuant to section 9;
- "National Society"
"Provincial Society"
 (e) "National Society" means the Society of Management Accountants of Canada;
- (f) "Provincial Society" means any Society of Management Accountants of any province, being a Society affiliated with the National Society;
- "President" (g) "President" means the President of the Society elected under subsection 7(4);
- "Secretary" (h) "Secretary" means the Secretary of the Society elected under subsection 7(5);
- "Treasurer" (i) "Treasurer" means the Treasurer of the Society elected under subsection 7(5);
- "member" (j) "member" means a registered member in good standing of the Society pursuant to section 11(1);
- "Register" (k) "Register" means the Register of Members maintained pursuant to subsection 11(3);
- "student" (l) "student" means a person recorded as a student under this Ordinance; and
- "resolution" (m) "resolution" means a resolution passed by the Society in a general meeting.

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- (d) invest its funds in such investments as are considered appropriate;
- (e) enter into association or affiliation with any Provincial Society and provide for the establishment and functioning of local Chapters of the Society.
- (f) make agreements with Provincial Societies on any matters affecting the administration of the Society and the training, education, qualifications and discipline of members and students;
- (g) distribute to members and students publications relating to professional ethics in the practice of accountancy;
- (h) take such action and incur such expenses as are necessary for the promotion, protection, interests or welfare of the Society;
- (i) recommend guidelines for fees charged to clients by members; and
- (j) do such things as are incidental or necessary to the exercise of the powers set out in paragraphs (a) to (i).

Head office

5. The head office of the Society shall be located in the City of Yellowknife or at such other place in the Territories as may be decided by the Council.

Objects

6. The objects of the Society are to
- (a) promote and increase the knowledge, skill and proficiency of its members and students in relation to accountancy;
 - (b) regulate the discipline and professional conduct of its members and students;
 - (c) promote and protect the welfare and interests of the Society and its members and students; and
 - (d) serve the public interest by providing a standard of qualification and competence for its members.

The Council

7.(1) The affairs of the Society shall be managed and conducted by a governing body called the Council of the Society which shall consist of such number of members, being not less than three nor more than nine, as may be provided by the by-laws.

(2) A majority of the Councillors provided for by subsection (1) must be resident in the Northwest Territories.

(3) Subject to subsection (1), Councillors shall be elected by members at the Annual General Meeting in accordance with the by-laws.

(4) The Council shall elect a Councillor to be the President of the Society.

(5) The Council shall elect a Councillor to be the Secretary and Treasurer of the Society and may elect such other officers of the Society or the Council as may be provided for by the by-laws, and any person is eligible to hold more than one of the offices provided for by this subsection.

(6) Any vacancy which occurs on the Council may be filled by appointment made by the Council, and such appointment shall have effect until the next Annual General Meeting.

Powers of
Council

8.(1) The Council may exercise all the powers and do all the acts and things that the Society is, by this Ordinance or any other law, authorized to exercise and do and that are not by this Ordinance, the by-laws or resolution required to be exercised or done by the Society in General Meeting.

(2) No resolution shall invalidate any prior act of the Council that would have been valid had such resolution not been passed.

(3) The Council may appoint, or provide for the appointment of, committees and confer upon any such committee authority to act for the Council in relation to such matters as the Council directs, but no decision of any such committee shall have effect until approved by Council.

(4) The Council shall act in accordance with the by-laws and the resolutions that are not inconsistent with this Ordinance or the by-laws.

By-laws

9.(1) The Council may make by-laws to carry out the objects of the Society and, without limiting the foregoing, may make by-laws respecting

- (a) fees for each class of membership and the termination of membership;
- (b) the nomination, election, appointment, removal, terms of office and remuneration of Councillors or any committee member or administrative group within the Society;
- (c) the time, place and conduct of, and quorum at Council and general meetings and the proceedings at Annual General Meetings of the Society;
- (d) the election, appointment, replacement, powers and duties of officers of the Society;
- (e) the financing of the Society and the administration and investment of its funds and the financial reporting and bookkeeping of the Society and the auditing of its books;
- (f) the management of the property and affairs of the Society;
- (g) rules of professional conduct;
- (h) terms and conditions for registration as students;

- (i) the curriculum of studies and examinations and practical experience to be taken by students;
 - (j) the classes of membership, the rights and obligations of each class, the qualifications required for membership in each class, applications for membership and studentship and the registration of members and students;
 - (k) the government and discipline of members and students, including their reprimand, suspension, expulsion, and reinstatement;
 - (l) the granting, revocation, and form of certificates of registration mentioned in subsection 11(6) and renewals thereof;
 - (m) the form of the members' and students' registers;
 - (n) the establishment, functioning, maintenance, organization, constitution and by-laws of, and the reporting by local chapters of the Society;
 - (o) dealings with the National Society;
 - (p) the seal of the Society;
 - (q) any oath to be taken by members or students; and
 - (r) such other matters as are specifically provided for in this Ordinance or are necessary for the management of the Society or the promotion of its welfare or conduct of its business.
- (2) No by-law made under subsection (1) or any amendment thereof shall have effect until it is
 - (a) confirmed by resolution; and
 - (b) approved by the Commissioner.
 - (3) The Society may, at any general meeting called for the purpose, make or amend any by-law.
 - (4) At least twenty days before any general meeting at which any motion for the confirmation or adoption of any by-law or amendment thereof is to be proposed, the Secretary shall cause to be mailed to each member a notice of that motion.
 - (5) Notwithstanding subsection (2), the by-laws may provide that the making of by-laws or amendments thereto dealing with specified subject matter requires to be confirmed by a resolution carried by such special majority as is specified in the by-laws.

General meetings

10.(1) An Annual General Meeting of members shall be held once in every year for the transaction of such business as is provided for in this Ordinance or the by-laws or as may be brought before the meeting, at such time and at such place in the Northwest Territories as the Council decides and in such manner as the by-laws provide.

(2) At each Annual General Meeting the Council shall be elected and reports shall be presented

(a) by the President, of the proceedings of the Council and the Discipline Committee since the last Annual General Meeting; and

(b) by the Treasurer, of the financial position of the Society during the previous fiscal year.

(3) A special general meeting shall be called by the Secretary

(a) when the Council or the President so directs, or

(b) within fourteen days of the receipt by him of a written request signed by at least twenty per cent of the members in good standing setting out the business to be discussed at the meeting.

(4) At least ten days before every general meeting the Secretary shall cause to be mailed to every member a notice of the meeting.

(5) In the case of a special general meeting, the notice given under subsection (4) shall state the business to be transacted at the meeting.

Membership

11.(1) Any person who applies in accordance with the by-laws and satisfies the Council that he is of good character and meets such terms and conditions for eligibility as may be prescribed by the by-laws is, on payment of the fees prescribed by the by-laws, entitled to be admitted and registered as a member.

(2) The Council shall cause to be kept a register in which shall be entered and maintained the names, addresses and classes of membership of all members in good standing.

(3) The register shall be kept at the head office of the Society and be open at all reasonable times to inspection by any person free of charge.

(4) The Register of Members, or a copy thereof duly certified by the Secretary, is prima facie proof that the persons whose names are entered therein are members and that the persons whose names are not so entered are not members.

(5) The Secretary shall provide each member with a certificate of his membership and registration, which shall remain the property of the Society, and the Society may demand its immediate return on the member's ceasing for any reason, whether temporary or permanent, to be a member.

(6) Persons who have been suspended under this Ordinance or who are in arrears to the extent specified in the by-laws with any fees due to the Society and who are therefore not in good standing with the Society shall be deemed not to have their names entered in the Register during the period of their suspension or arrearage.

(7) The Secretary shall keep a record of students in which shall be entered the names and such other particulars as the by-laws may require.

Designation
of members

12.(1) The membership of the Society shall comprise such other classes as the by-laws may prescribe.

(2) A member may use the designation and initials "Registered Industrial Accountant" and "RIA", but such use shall be strictly in accordance with the by-laws.

(3) Subject to subsection (4), a person who is not a member and who

(a) takes or uses either the designation or the initials referred to in subsection (2), or any title, designation or description implying that he is a Registered Industrial Accountant, or

(b) holds himself out to the public, directly or indirectly as a member

is guilty of an offence and liable on summary conviction to a fine not exceeding \$1,000.00 for the first offence and to a fine not exceeding \$2,000.00 for each subsequent offence.

(4) Paragraph 3(a) does not apply to a person who is not resident and does not have an office or staff in the Northwest Territories, provided that he is not at the time engaged in practising accountancy in the Territories.

(5) The information in respect of an alleged offence against this section shall be laid within one year from the time when the subject matter of the information arose.

Accountancy
practice

13. Subject to subsection 12(3), nothing in this Ordinance affects or interferes with the right of a resident of the Northwest Territories who is not a member to practise as an accountant in the Territories.

DISCIPLINE

Interpret-
ation

14. In sections 14 to 43
- (a) "complainant" means a person who is entitled to and does lodge a formal complaint against a member under subsection 15(1);
 - (b) "documents" includes books, papers, records and other information, whether in writing or in electronic form or represented or reproduced by any other means; and
 - (c) "rules" means the by-laws or, where the relevant subject matter is not dealt with in the by-laws, rules made under section 17.

Unbecoming
conduct

15.(1) Any person who is a client of or is otherwise in a professional relationship to a member may lodge with the Secretary a formal written complaint against that member on the grounds that he has been guilty of conduct unbecoming a Registered Industrial Accountant in the course of their dealings.

(2) Nothing in subsection (1) prevents any other person from bringing to the attention of any Councillor any conduct of a member or student which may constitute conduct unbecoming a Registered Industrial Accountant or student, as the case may be.

(3) The question of whether a person is guilty of conduct unbecoming a Registered Industrial Accountant or a student shall be determined in accordance with this Ordinance, the by-laws and rules.

(4) Any act or conduct that
(a) is inimical to the best interests of the public, the Society or members, or
(b) tends to harm the standing of the accounting profession generally or of Registered Industrial accountants,
is conduct unbecoming a Registered Industrial Accountant or a student, as the case may be, within the meaning of this section.

(5) Notwithstanding anything in this Ordinance, all disciplinary proceedings hereunder shall be held in accordance with the principles of natural justice.

Discipline
Committee

16.(1) The Council shall appoint a committee of members, not less than three in number, which shall be known as the Discipline Committee.

(2) The Council shall designate a Councillor to be the Chairman of the Discipline Committee.

Rules

17.(1) The Council may make rules, not inconsistent with this Ordinance, the by-laws or any resolution,

- (a) providing for preliminary investigations into any matter regarding the conduct of a member or student, whether on a complaint or not,
- (b) providing for the composition and tenure of office of the Discipline Committee and investigating committees,
- (c) governing proceedings of the Discipline Committee, preliminary investigations, investigating committees and, in matters pertaining to discipline, the Council; and

(d) prescribing the powers and duties of the Discipline Committee and its Chairman, persons conducting preliminary investigations and investigating committees.

(2) Unless the by-laws have so done, the Council shall make rules setting out the disciplinary procedures applicable to students.

(3) The by-laws may provide for any matter which may be the subject matter of rules made under this section.

Initial
review

18.(1) On receiving a formal written complaint under subsection 15(1), the Secretary shall forthwith transmit it to the Chairman of the Discipline Committee.

(2) The Chairman of the Discipline Committee shall cause every matter that prima facie constitutes or involves conduct unbecoming a Registered Industrial Accountant and that comes to the attention of any member of the committee, and every formal complaint, to be reviewed forthwith either by himself or another member of the Discipline Committee, to determine what action should be taken under subsection (3).

(3) Following his review under subsection (2) the Chairman or member shall

- (a) direct that no further action be taken if he is of the opinion that the matter does not constitute or involve conduct unbecoming a Registered Industrial Accountant,
- (b) direct that a preliminary investigation be held into the matter, or
- (c) recommend to the Council that the matter be dealt with by an investigating committee, and shall forthwith so advise the Council, the complainant, if any, and any person having a legitimate interest therein.

Powers in
preliminary
investiga-
tions

19.(1) A person conducting a preliminary investigation may require the member concerned and any other member to produce to him any documents in the member's possession or under the member's control that are or may be relevant to the subject matter of the investigation.

(2) The investigator may require the attendance at the investigation of the member concerned and any other member.

(3) The Society may apply ex parte to the court for an order

- (a) directing the member concerned or any other member to produce to the investigator any documents referred to in subsection (1) if it is shown that he has failed to produce them in compliance with that subsection, or
- (b) directing any person to produce to the investigator any documents that are or may be relevant to the subject matter of the investigation.

Result of
preliminary
investigation

20. On the conclusion of a preliminary investigation, the investigator shall forthwith report his findings to the Chairman or a member of the Discipline Committee who shall either

- (a) direct that no further action be taken if he is of the opinion that the matter does not constitute or involve conduct unbecoming a Registered Industrial Accountant, or
- (b) recommend to the Council that the matter be dealt with by an investigating committee and shall forthwith so advise the Council, the complainant, if any, and any other person having a legitimate interest therein.

Appeal to
Council

21. Where, following a complaint, a direction is made pursuant to paragraph 18(3)(a) or 20(a), the complainant may appeal the direction to the Council, which shall

- (a) direct that no further action be taken if it is of the opinion that the matter does not constitute or involve conduct unbecoming a Registered Industrial Accountant,
- (b) in the case of an appeal from a direction under paragraph 18(3)(a), direct that a preliminary investigation be held into the matter, or
- (c) proceed as mentioned in paragraph 22(1)(b), and shall thereupon so advise the complainant, if any, and any other person having a legitimate interest therein.

Recommendation
for
investigation
committee

22.(1) Where the Chairman or a member of the Discipline Committee recommends under paragraph 18(3)(c) or 20(b) that a matter be dealt with by an investigating committee, the Council shall

- (a) direct that no further action be taken if the Council is of the opinion that the matter does not constitute or involve conduct unbecoming a Registered Industrial Accountant, or
 - (b) direct the Secretary to give the member notice with reasonable particulars of the matter to be investigated, and appoint an investigating committee to investigate it
- and shall forthwith so advise the complainant, if any, and any other person having a legitimate interest therein.

(2) Notwithstanding subsection (1), the President may, on behalf of the Council, appoint an investigating committee, in which case he shall so report forthwith to each Councillor and cause any complainant or other interested person mentioned in subsection (1) to be so advised.

Investigating
committee

23.(1) An investigating committee shall consist of not less than three members at least one of whom shall be a Councillor other than the President or the Chairman of the Discipline Committee.

(2) An investigating committee shall investigate the facts relevant to the matter of the conduct of the member concerned.

(3) An investigating committee may investigate any other matter concerning the conduct of a member that arises in the course of the investigation and that, in its opinion might constitute or involve conduct unbecoming a Registered Industrial Accountant, but in that event the committee shall declare its intention to investigate and report on the new matter and shall permit the member sufficient opportunity to prepare his answer to the new matter.

(4) An investigating committee may continue to act as such for the purposes of completing and reporting upon an investigation notwithstanding that it no longer includes a Councillor required by subsection (1).

Proceedings

24.(1) Testimony may be adduced before the investigating committee in such manner as the rules prescribe or the committee considers proper, and the committee is not bound by the rules of law concerning evidence applicable to judicial proceedings.

(2) Any member of the investigating committee may administer an oath to any witness who is to give evidence before it.

(3) The complainant, if any, has the same right to attend and be heard at the investigating committee proceedings as the member being investigated.

Publicity

25. Except where the member being investigated requests that proceedings be held in public, proceedings before a person conducting a preliminary investigation, before an investigating committee or before the Council shall be held in camera.

Evidence

26.(1) The member being investigated is a compellable witness in proceedings before the investigating committee or the Council.

(2) A member may not in any proceedings under this Ordinance refuse to give evidence or produce any documents on the ground of professional privilege.

(3) For the purpose of obtaining the testimony of a witness who is out of the Northwest Territories, a judge, upon an application ex parte by the Society, the member being investigated or the complainant, if any, may direct the issuing of a commission for the obtaining of the evidence of the witness pursuant to the Rules of Court.

Notices to attend and produce documents

27.(1) The attendance of a witness before the investigating committee and the production of documents may be enforced by a notice issued by the Secretary requiring the witness to attend and stating the time and place at which he is to attend and the documents, if any, he is required to produce.

(2) The Secretary, upon receiving a written request of the member being investigated, his counsel or agent, or the complainant, as the case may be, shall produce such notices as may be required for the attendance of witnesses or the production of relevant documents.

Witness
fees

28. A witness, other than the member being investigated who has been served with a notice to attend or for the production of documents, is entitled to be paid the same fees as are payable to a witness in an action in the court.

Disobedience
to notices

29.(1) A witness

(a) who fails

(i) to attend before the investigating committee in obedience to a notice to attend, or

(ii) to produce any relevant documents in obedience to a notice to produce them, or

(iii) in any way to comply with any lawful requirement of either notice, or

(b) who refuses to be sworn or to answer any question directed to be answered by the investigating committee

is liable to attachment upon application to a judge and may be proceeded against as for a civil contempt of court.

(2) Where the witness mentioned in subsection (1) is the member whose conduct is being investigated, his failure or refusal may be held to be conduct unbecoming a Registered Industrial Accountant.

(3) The investigating committee, upon proof of service of the notice given under paragraph 22(1)(b) to the member being investigated, may

(a) proceed with the investigation in the absence of the member, and

(b) act and report upon the matter being investigated in the same way as though the member were in attendance.

Representation

30. The Society, the member whose conduct is being investigated and the complainant, if any, may be represented by counsel or agent, before the investigating committee and the Council.

Findings and penalties

31.(1) If an investigating committee unanimously considers that the act or conduct of a member is conduct unbecoming a Registered Industrial Accountant, but that a written warning would be a sufficient penalty, it may find him guilty of conduct unbecoming a Registered Industrial Accountant and warn him in writing that further conduct similar to that of which he has been found guilty could lead to further investigation and to more serious penalties.

(2) If an investigating committee unanimously considers that the act or conduct of a member is conduct unbecoming a Registered Industrial Accountant, but that reprimand would be a sufficient penalty, with or without the imposition of a penalty or costs under subsection (3), it may find him guilty of conduct unbecoming a Registered Industrial Accountant and reprimand him.

(3) Where the committee reprimands a member under subsection (2) it may also order the member to pay to the Society

(a) for each matter concerning his conduct of which he is found guilty, a penalty not exceeding \$300, within the time fixed by the order, and

(b) the costs of the investigation in accordance with the rules of the Supreme Court of the Northwest Territories,

and may order that the member be suspended in default of paying such penalty or costs from the date of payment until payment is made.

(4) Where an investigating committee unanimously considers that the conduct of the member is not conduct unbecoming a Registered Industrial Accountant, it may so find and in that case, unless an appeal is taken by the Chairman of the Discipline Committee under subsection (7) or by the complainant, if any, no further proceedings shall be taken under this Ordinance in respect of the matters investigated by the committee.

(5) A complainant, if any, may appeal to the Council against a finding made under subsection (4).

(6) Where the investigating committee makes any finding under subsection (1), (2) or (4), the committee shall, at the first opportunity, report to the Council, the Chairman of the Discipline Committee and the complainant, if any, its finding, any order made under subsection (3) and the reasons for its decision.

(7) Where the member is found guilty by the investigating committee of conduct unbecoming a Registered Industrial Accountant, he may, in accordance with the rules, appeal to the Council against the committee's finding of guilt and any order made under subsection (3).

(8) Where the Chairman of the Discipline Committee receives a report from the committee under subsection (6), he may, in accordance with the rules, appeal to the Council against a warning or reprimand given by the committee, an order under subsection (3) or its finding under subsection (4).

(9) Where an appeal is made to the Council under this section, the investigating committee shall comply with subsection 32(2) and the matter shall be thereafter proceeded with under this Ordinance as if the committee had made no finding or order and issued no warning or reprimand under this section.

(10) Where the investigating committee

- (a) is unable to or does not make a unanimous finding as to a member's guilt or innocence under subsection (1), (2) or (4),
- (b) makes such a finding of guilt but does not warn or reprimand the member under subsection (1) or (2), or
- (c) for any reason and at any time considers that the proceedings should thence forward be dealt with by the Council,

the committee shall, as far as possible, comply with subsection 32(2).

Conclusion of
investigating
committee
proceedings

32.(1) In sections 32 to 34, "the record" means the document comprising the evidence adduced before the investigating committee and the exhibits produced before it.

(2) On the conclusion of its investigation, the investigating committee shall forward to the Secretary

- (a) its findings of fact regarding all matters investigated by it in the form of a written report to the Secretary, and
- (b) the record.

(3) On the conclusion of the investigation the investigating committee may, notwithstanding subsection 31(9), suspend the member whose conduct is being investigated until such time as its report and the record of the investigation are considered by the Council.

Action by
Secretary

33. Where an appeal is made to the Council under section 31 or where subsection 31 (10) applies, the Secretary shall, on receiving a copy of the report referred to in paragraph 32(2)(a) and the record,

- (a) furnish each Councillor and the member investigated with a copy of the report and record,
- (b) inform the member investigated of the time and place at which they are to be considered by the Council, and
- (c) inform the member that he may appear before the Council in person or by counsel or agent.

Consideration
by Council
of invest-
gating comm-
ittee proceed-
ings

34.(1) In the circumstances referred to in section 33, the Council shall consider the report and record and such representations as the member or his counsel or agent wish to make respecting them.

(2) Subject to subsection (3), all Councillors may participate in and vote on any proceedings of the Council relating to discipline.

- (3) Where the proceedings before the Council are the result of an appeal under section 31, a Councillor who
 - (a) was a member of the investigating committee, or
 - (b) appealed the committee's finding or order under subsection 31(8) in his capacity as Chairman of the Discipline Committee,shall not participate in or vote at those proceedings.

- (4) Without limiting section 17, the Council may
 - (a) amend, substitute or add to the particulars of the matters being investigated,
 - (b) draw inferences of fact and make any determination or finding which, in its opinion, ought to have been made by the investigating committee, or
 - (c) order that the matter be referred to the same or another investigating committee.

(5) The Council shall, at or within a reasonable time after the conclusion of all proceedings before it, find the member guilty or not guilty of conduct unbecoming a Registered Industrial Accountant.

Result of
Council
finding -
members

35.(1) Where a member is found guilty of conduct unbecoming a Registered Industrial Accountant, the Council may order that

- (a) his name be struck off the register,
- (b) he be suspended for a stated period of time,
- (c) he be reprimanded, or
- (d) he be warned as to his future conduct.

(2) In addition to an order under subsection (1), the Council may

- (a) order the member to pay to the Society within the time fixed by the order, for each offence of which he is found guilty, a penalty not exceeding \$1,000,
- (b) order the member to pay the costs of the investigation in an amount and within the time fixed by the order, and
- (c) order that the member be suspended, in default of paying any such penalty or costs from the due date of payment until payment is made.

(3) Where a complaint against a member is dismissed on the ground that it is frivolous or vexatious, the Council may order the payment by the Society of such costs as it considers just to the member whose conduct was investigated as a result of the complaint.

Result of
Council
finding -
students

36.(1) Where a student is found guilty by the Council of conduct unbecoming a student, the Council may

- (a) terminate his registration,
- (b) order that his registration be suspended for a stated period of time, or
- (c) reprimand him.

- (2) In addition to an order of suspension or a reprimand, the Council may
- (a) order the student to pay to the Society within the time fixed by the order, for each offence of which he is found guilty, a penalty not exceeding \$200,
 - (b) order the student to pay the costs of the investigation in an amount and within the time fixed by the order, and
 - (c) order that the registration of the student be suspended, in default of paying any such penalty or costs from the due date of payment until payment is made.

Appeal to
Supreme
Court

37.(1) A member or student who is found guilty by the Council of conduct unbecoming a Registered Industrial Accountant or student, as the case may be, may appeal to the Supreme Court from the finding of guilt or the penalty, or both.

(2) The procedure in an appeal shall, mutatis mutandis, be the same as that provided in the Rules of Court for an appeal in a civil matter from a judgment of the Territorial Court to the court.

(3) The member may, after commencing the appeal and upon notice to the Secretary, apply to the court for an order staying the imposition of any penalty imposed by the Council, but the order shall be refused if the court is satisfied that having regard to the nature of the offence it is proper to refuse it.

(4) A complainant may appeal to the court against a finding by the Council of not guilty, but not against any penalty imposed on the member consequent on a finding of guilt.

Court's
decision in
appeal

38. The court, on hearing the appeal, may
- (a) confirm, vary or quash any finding, any penalty imposed, or any order as to costs or make such new order in relation thereto as it considers just; or
 - (b) refer the matter to the Council for further consideration by it with such orders to the Council as it considers just.

Conviction
for indictable
offence

39.(1) Where a member or a student is convicted of an indictable offence, the Council may, without any notice or investigation under this Ordinance,

- (a) suspend the member or the registration of the student pending the determination of any appeal from the conviction or of any proceedings to have the conviction quashed, or
- (b) upon the conviction being upheld in any such appeal or proceeding to where no such appeal or proceedings are taken and whether or not a suspension has been ordered under paragraph (a),
 - (i) suspend the member or the registration of the student for a stated period of time, or
 - (ii) order that the name of the member be struck off the register or terminate the registration of the student.

(2) No appeal lies against any action duly taken by the Council under subsection (1).

Publication
of suspension
or striking

40.(1) Subject to subsection (2), where a member has been suspended or his name has been struck off the Register, the Council may cause notices of that fact to be

- (a) published in such form and manner and through such media as the Council directs, and
- (b) posted in or at the member's office and other places of business

and no liability attaches to the Society or the Council or any person acting on instructions lawfully given by it under this section.

Reinstatement

41. Where the name of a member is struck off the Register, he shall not be reinstated as a member except by order of the Council and no such order shall be made within one year after the date when his name was struck off.

Protection
for members

42. No action lies against any Councillor, any person conducting a preliminary investigation, and member of an investigating committee or the Discipline Committee, the Secretary or any officer or servant of the Society, for anything done by him in good faith and in purporting to act under this Ordinance, the by-laws or the rules.

Protection
from defamation
action

43. No action for defamation may be founded on a communication that consists of, or pertains to, a complaint regarding the conduct of a member if the communication is published in good faith to or by the Society, a Councillor, or an officer or employee of the Society in the course of investigating the complaint or in the course of any proceedings relating to the complaint.

FINANCIAL AFFAIRS

Inspection
of books
and records

44.(1) The Treasurer of the Society shall ensure that the financial books, accounts, and records of the Society are available for inspection by any member at every Annual General Meeting or at any other time on giving him reasonable notice.

(2) Councillors shall have access at all reasonable times to the financial books, accounts and records.

Auditors

45.(1) One or more auditors shall be elected or appointed annually at the Annual General Meeting.

(2) Any member other than a Councillor, is eligible for election or appointment as an auditor.

(3) In the event of a vacancy occurring in the office of auditor, the Council may fill the vacancy from among the eligible persons.

(4) The auditors shall audit the books, accounts, and records and shall submit to the Annual General Meeting a written report thereon, together with any recommendations.

TRANSITIONAL AND COMMENCEMENT

Transitional

46. From the commencement of this Ordinance until the first Annual General Meeting, which shall be held within fifteen months of such commencement, the Council shall comprise those members who immediately prior to the commencement were Directors of the Society's Northwest Territories Chapter.

Commencement

47. This Ordinance shall come into force thirty days after the date of assent.

