

**Bylaws  
1982**

(Amended 1986, 1988, 1990, 1993, 1995, 1996, 2001, 2002, 2006)

**The  
Certified General Accountants  
Association  
of  
Nova Scotia**

**Halifax, Nova Scotia**

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**Article 1.00 Definitions**

- 1.01 In these bylaws unless there be something in the subject or context inconsistent therewith,
- a) "Act" means the Act of Incorporation of the Certified General Accountants' Association of Nova Scotia;
  - b) "Association" means The Certified General Accountants' Association of Nova Scotia;
  - c) "Board" means the Board of Directors of the Association;
  - d) "Director" means a person duly elected or appointed to fill such office in accordance with these bylaws;
  - e) "Code" means the Code of Ethics and Rules of Professional Conduct;
  - f) "CGA Canada" means the Certified General Accountants' Association of Canada;
  - g) "Member" means a person who has been accepted into the Association in accordance with these bylaws and continues to meet the qualifications and requirements to retain membership;
  - h) "Officers" means the positions of President, First and Second Vice-Presidents, Secretary and Treasurer as elected or appointed in accordance with these bylaws;
  - i) "Register" means the register of Members as maintained by the Secretary of the Association;
  - j) "Student" means a person whose application to enter the CGA Program of Study has been accepted by the Association, has paid the appropriate fees and has not been suspended or expelled in accordance with these bylaws.

**Article 2.00 Members**

- 2.01 Those persons who are Members on the effective date of the Act and all such other persons as shall be admitted to membership in accordance with these bylaws, and no others, shall be Members of the Association, and their names shall be entered in the Register accordingly.
- 2.02 Every Member shall be entitled to attend, and to vote at, any meeting of the Association either in person or by proxy.
- 2.03 To be eligible for admission to membership in the Association a person must:
- a) have passed such examinations that the Board may prescribe;
  - b) have paid the fees prescribed for admission to the Association;
  - c) have met such practical experience requirements as the Board may prescribe;
  - d) have met such other requirements as the Board may prescribe.
- 2.04 Every application for admission to membership shall be referred to the Board and if the Board is satisfied the applicant has the qualifications prescribed by the Association, the Board shall approve the application.
- 2.05 Applicants having been admitted as Members shall maintain their status by continuing to meet such professional development criteria as the Board may prescribe from time to time.
- 2.06 Following admission to membership, the Secretary shall issue to each Member a certificate of membership in the form prescribed by the Board and bearing the Seal of the Association.
- 2.07 The secretary shall keep a Register in which shall be entered the names of all Members in good standing; and only those Members whose names are entered in the Register shall be entitled to the privileges of membership, and the Register shall at all reasonable times be open to inspection by any Member free of charge.
- 2.08 Membership in the Association shall cease upon:
- a) the death of the Member;
  - b) the resignation of the Member;
  - c) the cessation of qualification (under the Bylaws) of the Member;
  - d) the expulsion of the Member for non-payment of dues, fees or assessments;
  - e) the expulsion of the Member for failure to adhere to the Professional Development Program as prescribed by the Board;
  - f) the expulsion of the Member under of the Code of Ethics and Discipline provisions of these bylaws.

- 2.09 Certificates of membership shall remain at all times the property of the Association. In the event that any Member resigns from, or is suspended or expelled from membership in, the Association, then the Association may demand the immediate return of the certificate and the suspended or former Member shall forthwith return the certificate to the Association.
- 2.10 Any person whose membership has been suspended or revoked may,
- a) after fifteen days in the case of a suspension; or
  - b) after thirty days in the case of revocation, apply to the Board to have the suspension terminated or to be readmitted to membership as the case may be; and if the application is approved the applicant shall forthwith pay to the Association a fee prescribed by the Board; and
  - c) in the case of suspension for non-payment of dues, the applicant must apply to the Board to have the suspension terminated; and must meet the requirements of the Association's policy on reinstatement of membership.
- 2.11 A person who has been disciplined, suspended or expelled from membership may appeal from the decision of the Board (made pursuant to Article 2.10) to a judge of the Trial Division of the Supreme Court of Nova Scotia at any time within one month of that decision.

**Article 3.00 Classes of Membership**

- 3.01 Active Members are those who have been admitted to membership in accordance with any applicable provisions of the Act and these bylaws, have maintained all prescribed qualifications, are normally gainfully employed and whose names are entered in the Register. Active Members are entitled to all rights and privileges of membership under the Act and these bylaws.
- 3.02 Active Members who are at full-time attendance as a student at a University or similar post-secondary institution may request educational leave. Requests for educational leave shall be in writing to the Board and shall be requested at the beginning of each year for which leave is requested. Proof of registration at the University or institution must accompany the request. Members granted educational leave will be exempt from normal membership dues, fees and assessments but the Board may assess an educational leave fee. Members on educational leave shall be entitled to all rights and privileges otherwise accorded to Active Members.
- 3.03 Associate Members are those whose principal places of residence are outside of Nova Scotia, who comply with any applicable provisions of the Act and these bylaws, are normally gainfully employed and whose names are entered in the Register. Associate Members are:
- a) entitled to the right to hold employment or practice and,
  - b) entitled to all rights and privileges otherwise designated for Inactive Members.
- 3.04 Inactive Members are those who were at one time qualified for Active Member status, have ceased to be gainfully employed due to retirement or disability, comply with any applicable provisions of the Act and these bylaws and whose names are entered in the Register. Inactive members are entitled, subject to these bylaws and the rules of the Association, to:
- a) receive notices of and attend meetings of the Association and to receive copies of any regular bulletins or publications issued by the Association and ,
  - b) serve, upon appointment, on committees of the Association.
- 3.05 The Board may, by resolution approved by not less than seventy-five percent (75%) of the Directors, confer Life Membership upon any Member.
- 3.06 The Association may, by resolution approved by not less than seventy-five percent (75%) of those Members present and voting at any general meeting of the Association, confer Honourary Membership on any person nominated by the Board who has rendered conspicuous service to the Association in the advancement of its educational objectives or its general welfare, or by material contribution to the Association. An Honourary Member may use the designation "CGA (Hon.)" but shall not be eligible for nomination to the Board (other than as a non-member in accordance with Article 9), or to vote at meetings or elections of the Association.

- 3.07 Every Member (except an Honourary Member) shall have the right to use the designation "Certified General Accountant", and to use the initials "CGA".
- 3.08 A Member may take or use the designation "Fellow of the Certified General Accountants" or the initials "FCGA" either alone or in combination with any other words or initials upon being authorized to do so by CGA Canada.
- 3.09 Only Members shall be entitled to take or use the designation "Certified General Accountant" or "Fellow of the Certified General Accountants" or the initials "CGA" or "FCGA".

**Article 4.00 Public Practitioners**

- 4.01 Members who wish to offer professional services to the public shall apply to and be registered by the Association.
- 4.02 The Board shall determine the form of such practitioner registration and may set a registration fee.
- 4.03 Members who are registered as practitioners shall:
- a) have met, and continue to meet registered practitioner educational and practical experience standards established by the Board,
  - b) carry professional liability insurance in an amount as determined from time to time by the Board,
  - c) provide satisfactory evidence to the Board that a practice inspection has been undertaken on their practice in accordance with Board requirements, and
  - d) the Board shall determine the form of practice inspection and may set a fee for the practice inspection.
- 4.04 The Board shall suspend or revoke the practice registration of any Member who is in violation of this bylaw, provided, however, that any such registration shall be reinstated upon the submission of evidence satisfactory to the Board that any deficiencies which led to the suspension or revocation have been corrected.

**Article 5.00 Fees**

- 5.01 Every member (except Life Members and Honourary Members) shall pay an annual fee determined by the Association and any special dues or assessments.
- 5.02 The Board shall determine the amount of the annual fee and of any special dues or assessments and shall give written notice of same to all Members prior to the first day of the fiscal year. If notice is not given as provided, the annual dues will remain unchanged from the previous year.
- 5.03 The amount of the fee for admission to membership shall be determined by the Board.
- 5.04 The Board may set fees for Public Practice Registration and Practice Inspections.

**Article 6.00 Member Transfers**

- 6.01 Members may transfer throughout Canada in accordance with the provisions of the Affiliation Agreement currently in effect between and among CGA Canada and all provincial and territorial CGA associations.
  
- 6.02 In the case of a Member transferring into the Association, dues paid in another jurisdiction will be recognized in lieu of its own for the balance of the fiscal period remaining in the other jurisdiction. No transfer fees shall be assessed. For the initial fiscal period all dues, fees and assessments will be calculated on a *pro rata* basis taking into account the payments already made in the other jurisdiction.

**Article 7.00 Meetings of the Association**

- 7.01 The annual general meeting of the Association shall be held once in every calendar year, at such time and place as may be determined by the Board.
- 7.02 A special general meeting of the Association may be called by the President or by the Directors at any time, and shall be called by the Directors if requisitioned in writing by at least fifteen (15) Active Members. In the case of a meeting requisitioned by Members, the meeting shall be held within sixty (60) days of the receipt of the written request.
- 7.03 Twenty-one days notice of any meeting, specifying the place, day and hour of the meeting, and in the case of special business, the nature of such business, shall be given to Members. Notice shall be given in writing by prepaid posted letter to each Member at the Member's address shown in the records of the Association.
- 7.04 Any notice shall be deemed to have been given at the time when the letter containing the same would be delivered in the ordinary course of post and in proving such service it shall be sufficient to provide that the envelope containing the notice was properly addressed and placed in the postal service. The non-receipt of any notice by any Member shall not invalidate the proceedings at any general meeting.
- 7.05 The Board may invite Honourary Members of the Association, Students or other special guests to attend all or part of the general meeting of the Association.
- 7.06 At each annual general meeting of the Association the following items of business shall be dealt with and shall be deemed to be ordinary business:
- a) Minutes of the preceding general meeting;
  - b) Consideration of the annual reports of the Directors and Officers;
  - c) Consideration of the reports of committees;
  - d) Consideration of the annual financial statements;
  - e) Consideration of the budget for the ensuing year;
  - f) Election of Directors for the ensuing year;
  - g) Election of the President, First Vice-President, and Second Vice-President;
  - h) Appointment of auditors.

All other business transacted at an annual general meeting shall be deemed to be special business and all business shall be deemed special that is transacted at a special general meeting of the Association.

- 7.07 No business shall be transacted at any general meeting of the Association unless a quorum is present at the commencement of such business and such quorum shall consist of twenty-five (25) Members present, in person or by proxy, who are entitled to vote thereat.

- 7.08 If within one-half hour from the time appointed for the meeting, a quorum of Members is not present, the meeting, if convened upon the requisition of Members, shall be dissolved. In any other case, it shall stand adjourned to such time and place as a majority of the Members then present shall direct. If at such adjourned meeting a quorum of Members is not present, it shall be dissolved.
- 7.09 The President, or in the absence of that person, the First Vice-President, or in the absence of both of them, the Second Vice-President, or in the absence of all of them, any Member appointed from among those present, shall preside as Chair at meetings of the Association.
- 7.10 The Chair shall have no vote except in the case of an equality of votes. In the case of an equality of votes, the Chair shall have the casting vote.
- 7.11 Every Member shall have one vote and no more.
- 7.12 The Chair may, with the consent of the meeting, adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting, other than the business left unfinished at the meeting from which the adjournment took place, unless notice of such new business is given to the Members in accordance with these bylaws.
- 7.13 At any general meeting, unless a poll is demanded by at least three Members, a declaration by the Chair that a resolution has been carried and an entry to that effect in the minutes of the proceedings shall be sufficient evidence of the fact, without proof of the number or proportion of the Members recorded in favour of or against such resolution.
- 7.14 If a poll is demanded in manner aforesaid, the same shall be taken in such manner as the Chair may prescribe and the result of such poll shall be deemed to be the resolution of the Association in general meeting.
- 7.15 Any proxy shall be filed with the Secretary of the Association not later than ten days prior to the meeting at which the proxy is to be voted. When the Secretary has confirmed that the proxy filed is from a Member in good standing, the proxy shall be recorded in a proxy register indicating the Member's name, the date of filing, the meeting to which the proxy applies and the name of the appointed proxy holder who also must be a Member in good standing.
- 7.16 The proxy shall be in the following form.

I, \_\_\_\_\_, of \_\_\_\_\_, a member in good standing of the Certified General Accountants' Association of Nova Scotia, do hereby appoint

\_\_\_\_\_, a member in good standing of the Certified General Accountants' Association of Nova Scotia, as my proxy, to vote for me and on my behalf at meeting description to be held on \_\_\_\_\_ and any adjournment thereof.

Dated at \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

Member signature

Witness signature

- 7.17 Resolutions at meetings of the Association will normally be carried by a simple majority except where special resolutions requiring a higher majority are specified under the Act or these bylaws.

**Article 8.00 Code of Ethics and Discipline**

**Code of Ethics and Rules of Professional Conduct**

8.01 All members and students of the Certified General Accountants' Association of Nova Scotia (the "Association") shall be governed by the Certified General Accountants' Association of Canada ("CGA Canada") Code of Ethics and Rules of Professional Conduct (the "Code") as may be amended from time to time by CGA Canada.

**Discipline**

8.02 a) **Complaint:**

The complaint or disciplinary procedure commences upon the delivery of a complaint to the Executive Director. A complaint must be in writing and shall contain details of the alleged violations of the Code or By-laws. The complaint shall also contain an address to which notice may be sent to the person making the complaint.

Upon receipt of a complaint, the Executive Director shall send a copy of the complaint to the member complained of by registered mail to the address of the member shown on the records of the Association.

The Executive Director shall conduct an investigation of the complaint. After completing its investigation, the Executive Director shall prepare a written report. The written report shall outline the results of the investigation and contain the recommendation of the Executive Director to the Committee. The Executive Director may make such recommendation as is considered advisable, including that the complaint should be dismissed. The Executive Director may not dismiss a complaint.

(b) **Discipline and Ethics Committee:**

Upon receipt of a report the Chair shall cause the Committee to be convened for the purpose of considering the complaint.

The report of the Executive Director shall be delivered to the Chair of the Committee and a copy shall be sent to the member complained of by registered mail to the address of the member shown on the records of the Association.

After consideration of any report the Committee may:

- (i) dismiss the complaint;

- (ii) counsel the member or student ["Counsel" means to educate the member or student with respect to the nature of their infringement of the Code and is primarily helpful and non-adversarial in nature and should not be considered a disciplinary action];
- (iii) caution the member or student [a "Caution" is primarily educational and serves to inform the member or student that they are conducting themselves in a manner that their fellow members consider inappropriate and should be considered a penalty or disciplinary action but is intended to be delivered in a non-adversarial fashion];
- (iv) with the consent of the member or student involved and notwithstanding that the Committee has not filed, heard or adjudicated the complaint, order by resolution of the Committee that the member or student receive a reprimand [a "Reprimand" is considered a penalty and disciplinary action];
- (v) file one or more complaints on behalf of the Association against the member or student. If the Committee files a complaint, the Committee must hold a hearing. Upon the hearing of a complaint, the member complained of and the person making the complaint shall be afforded the opportunity to be heard.
- (vi) After the conclusion of a hearing the Committee may:
  - A. Dismiss the complaint;
  - B. Counsel the member or student;
  - C. Caution the member or student;
  - D. Reprimand the member or student;
  - E. Suspend the member or student
  - F. Permanently expel the member or student from the Association;
  - G. Take such other action as may be consented to by the member or student complained of.
  - H. Require payment by the member or student of all or part of the costs of the disciplinary proceeding, including
    - Per day fees for members of the Discipline Committee and Board
    - Counsel fees
    - Reporter fees
    - Facility charges, and other charges associated with the hearing
- (vii) The conditions referred to in clauses (8.02)(ii), (iii), (iv), (v),(vi)(B),(C),(D),(E),(G) may include, among other things:
  - a. The completion of a course or program of education or training prescribed by the Discipline Committee

- b. The successful completion of an examination to test the skill, knowledge or judgement of the member or student

**Non Payment of Fees**

- 8.03 a) Notwithstanding the procedure defined herein and without a hearing, in the event of any member failing to pay their membership dues within 120 days of the date the invoice for such dues was mailed, after due notice, unless a satisfactory explanation of the non-payment of dues is given to the Committee, the member shall be suspended from membership in the Association.
- b) Non-payment of any other fees or assessments will be subject to the same rules as Article 8.03(a)

**Approval of Penalty**

- 8.04 For a member or student to receive any penalty as provided for herein, a penalty must be approved by at least seventy-five percent (75%) of the members of the Committee attending the hearing or meeting.

**Not Open to Public**

- 8.05 At no time will a hearing or any other consideration of a complaint be open to the public unless the member or student complained of requests that such hearing or consideration of a complaint be so open to the public.

**Investigation**

- 8.06 Whether or not a response is received from the member or student complained of, an investigation may proceed. The investigation may include:
  - a) Request for additional written or oral explanations from the member or student complained of, the complainant and, third parties;
  - b) Request for an informal interview of the member or student complained of;
  - c) An audit by another member of the Association as appointed by the Executive Director; or
  - d) Such further manner of investigation as may be required.

**Composition of Discipline and Ethics Committee**

- 8.07 (a) The Committee shall include the Chair and at least four other members. No Committee member shall be a member of the Board. The Board may appoint up to five

persons to the Committee and such persons may be members of the Association or members of the general public.

(b) The term of a member of the Discipline and Ethics Committee shall not exceed 3 years.

(c) The Board may re-appoint a member of the Discipline and Ethics Committee for further terms. .

### **Duty**

8.08 The members of the Committee have a duty to use their best efforts to be aware of and understand all evidence presented, to be well informed with respect to the issues relevant to the complaint and to the facts of the complaint. The members of the Committee have a duty to disqualify themselves from participation in the complaint and discipline procedure where they have a conflict of interest.

### **Quorum**

8.09 The quorum for meetings of the Committee for all purposes regarding discipline and ethics shall be two members. The quorum for meetings of the Board for all purposes regarding discipline and ethics including the holding of a hearing on Appeal shall be five members.

### **Adjournment**

8.10 The Committee may adjourn any hearing to be reconvened at a later date for any reason.

### **Notice of Hearing**

8.11 Upon a complaint being filed by the Committee, the Committee shall fix a time and place for the hearing required therefore and cause at least twenty-one (21) days written notice of same to be given to the member or student complained of, the person or persons who complained originally to the Association, counsel to the respective parties, if any, and such others, if any, as the Committee deems appropriate. Such notice shall be sent by registered mail, in the case of the person making the complaint to the address provided in the complaint and in the case of the member to the address of the member shown on the records of the Association.

### **Counsel**

8.12 Any party may be represented by legal counsel at a hearing.

### **Evidence at Hearing**

8.13 Evidence at a hearing may be given by oral examination or by declaration under the *Canada Evidence Act* or the *Evidence Act of Nova Scotia*, or partly by both, provided that a true copy of any declaration to be so used, other than a declaration of service of any

document, shall be mailed by ordinary mail not less than five days prior to the hearing to the member or student complained of, or if it is tendered by the member or student complained of, then to the Chair.

### **Failure to Appear**

8.14 If the member or student complained of fails to appear at the time and place appointed for a hearing or for the resumption of an adjourned hearing, after notice thereof, the Committee may proceed with the hearing in that member or student's absence.

### **Timing of Decision**

8.15 Within forty-five (45) days of the completion of a hearing, the Committee shall provide its resolution and reasons for the decision in the matter. The decision of the Committee shall be in writing and a copy shall be sent to the person who has made the complaint and to the member complained of; in the case of the person who has made the complaint to the address provided in the complaint and in the case of the member the address of the member shown on the records of the Association.

### **Appeal**

8.16 Within 30 days of being served with a copy of the decision pursuant to subsection 8.17 the member or student may file with the Executive Director a notice of appeal, appealing the decision of the Committee to the Board of Directors, and stating the grounds of appeal.

If the matter is to proceed to the Board as a result of notice of appeal, the President shall set a date for a hearing.

The date set by the President shall be at least 30 days after receipt by the Executive Director of the notice of appeal.

### **Publication of Decision**

8.17 Where a member or student has been suspended or expelled, the Committee shall:

- a) cause a notice of this effect to appear in a provincially distributed newspaper; and
- b) advise the members of the Association of the decision of the Committee, the reasons for the decision, the name of the member or student and the penalty imposed.

### **Caution or Reprimand**

8.18 Where the Committee orders a caution or reprimand, the Committee shall:

- a) not publish a notice to this effect in any public forum or newspaper,

- b) advise the members of the Association of the decision, the reasons for the decision, the penalty imposed, and the name of the member or student.

**Article 9.00 Board of Directors**

- 9.01 There shall be a Board of Directors of the Association consisting of not less than five nor more than fifteen, three of whom need not be a Member.
- 9.02 Any Member shall be eligible to be elected a Director. Such Members shall be elected as Directors at each annual general meeting of the Association.
- 9.03 Any non-member, with the exception of a former Member who has been expelled, shall be eligible for appointment as a Director by the Lieutenant-Governor in Council in accordance with the provisions of the Act.
- 9.04 The management of the activities of the Association shall be vested in the Directors who, in addition to the powers and authorities by these bylaws or otherwise expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Association and are not hereby or by statute expressly directed or required to be exercised or done by the Association in general meeting.
- 9.05 The Directors may appoint an Executive Committee, consisting of the Officers and such other persons as the Directors decide. There shall be the following Standing Committees established by the Board:
- a) Education Committee
  - b) Public Practice Committee
  - c) Discipline and Ethics Committee
  - d) Professional Development Committee
  - e) Audit Committee
- In addition to these, the Board may establish any other standing or ad hoc committees as it deems necessary from time to time to conduct the business and affairs of the Association.
- 9.06 Contracts, deeds, bills of exchange, cheques and other instruments and documents shall be executed on behalf of the Association as prescribed by resolution of the Board.
- 9.07 The Board may authorize payment of expenses to Directors, Members or other persons for travel and out-of-pocket expenses incurred by them on behalf of the Association.
- 9.08 At every annual general meeting of the Association the Directors shall retire from office but shall hold office until the dissolution of the meeting at which their successors are elected. Retiring Directors shall be eligible for re-election.

- 9.09 The Board shall, at least ninety (90) days prior to the annual general meeting, appoint a nominating committee, composed of at least three (3) Members, to prepare and present to the annual general meeting a report of persons who have consented to be nominated for election as Directors. A copy of this report shall be circulated to Members with the notice of the meeting.
- 9.10 In its report to the annual general meeting, the nominating committee shall recommend one or more candidates for the positions of President, First Vice-President and Second Vice-President and one or more candidates for each Director position. The Chair shall call for additional nominations for the positions on the Board.
- 9.11 The President shall not be a member of the nominating committee.

**Article 10.00 Removal of Directors**

- 10.01 A Director who fails to attend three (3) consecutive Board meetings without offering in writing good and valid reasons acceptable to the Board, shall cease to be Director.
- 10.02 A Director may be removed from office at any annual general meeting or a special general meeting called for that purpose, provided that the resolution calling for such removal is passed by a vote of not less than seventy-five percent (75%) of Members present in person or by proxy and entitled to vote.
- 10.03 A Director who ceases to be a Member in good standing shall cease to be a Director.
- 10.04 A Director may resign upon giving written notice to the Board.
- 10.05 Vacancies on the Board shall be filled in accordance with the provisions of the Act.

**Article 11.00 Meetings of the Board**

- 11.01 Meetings of the Board shall be held as often as the business of the Association may require. A meeting of Directors may be held at the close of every annual general meeting of the Association without notice. Notice of all other meetings, specifying the time and place thereof, shall be given either orally or in writing to each Director at least two clear days before the meeting is to take place, but non-receipt of such notice by any Director shall not invalidate the proceedings at any meeting of the Board.
- 11.02 No business shall be transacted at any meeting of the Board unless a quorum is present. A quorum of any meeting of the Board shall consist of a simple majority of the Directors including the Chair.
- 11.03 The President, or in the absence of that person, the First Vice-President, or in the absence of both of them, the Second Vice-President, or in the absence of all of them, any Director appointed from among those present, shall preside as Chair at meetings of the Board.
- 11.04 Unless otherwise determined by the Board, the Board shall hold regular meetings at such time and place as it may appoint. The Board shall meet at least five (5) times each year.
- 11.05 Meetings of the Board may be called at any time by the President and shall be called whenever requested by any three (3) Directors.
- 11.06 Where the purpose of a meeting is to fill a vacancy in any office or on the Board, the notice of meeting shall so state.
- 11.07 The Chair shall have no vote except in the case of an equality of votes. In the case of an equality of votes, the Chair shall have the casting vote.
- 11.08 A resolution in writing signed by all Directors shall be as valid and effectual as if it had been passed at a meeting of the Board duly held and constituted.

**Article 12.00 Officers**

- 12.01 The Officers of the Association shall be a President, a First Vice-President, a Second Vice-President, a Treasurer and a Secretary. The offices of Treasurer and Secretary may be combined.
- 12.02 The President shall be elected at the annual general meeting of the Association. The President shall have general supervision of the activities of the Association and shall perform such duties as may be assigned by the Board from time to time.
- 12.03 The First and Second Vice-Presidents shall be elected at the annual general meeting of the Association. The First and Second Vice-Presidents shall, at the request of the Board and subject to its direction, perform the duties of the President during the absence, illness or incapacity of the President, or during such period as the President may request them to do so.
- 12.04 The Directors shall appoint a Secretary of the Association who shall keep the minutes of the meetings of Members and Directors and shall perform such other duties as may be assigned by the Board. The seal of the Association shall be in the custody of the Secretary and may be affixed to any document upon resolution of the Board. Preparation of minutes, custody of the books and records, and custody of the minutes of all meetings of the Association and of the Board shall be the responsibility of the Secretary.
- 12.05 The Directors shall appoint a Treasurer of the Association who shall keep proper records and accounts of all financial transactions of the Association and perform such other duties as may be assigned by the Board. Financial records shall be available at the Association's office for examination by any Member in good standing during regular business hours upon fourteen days notice in writing to the Treasurer.

**Article 13.00 Fiscal year**

13.01 The fiscal year of the Association shall be the fiscal period prescribed by the Board.

**Article 14.00 Audit of Accounts**

- 14.01 The auditor of the Association shall be appointed annually by the Members at the annual general meeting and, on failure of the Members to appoint an auditor, the Directors may do so.
- 14.02 The Board shall make a written report to the Members as to the financial position and results of operations of the Association consisting of a Balance Sheet and a Statement of Revenues, Expenses and Members' Equity. The auditor shall present, to the Members, a written report on the financial statements, expressing an opinion on whether the statements present fairly, in all material respects, the financial position of the Association and the results of operations and Members' equity, as at the fiscal year-end, in accordance with generally accepted accounting principles

**Article 15.00 Interpretation**

- 15.01 Words and expressions used in these bylaws shall have the same meaning as in the Act or as defined by these bylaws and such meanings shall take precedence over any other interpretation unless otherwise stated in these bylaws.
- 15.02 In all bylaws, rules and resolutions of the Association, words importing the singular shall include the plural and *vice versa*. The language in these bylaws is intended to be gender neutral.
- 15.03 The captions and headings are for convenience only and shall not affect the scope, intent or interpretation of these bylaws.
- 15.04 In the event of any dispute arising as to the true intent or meaning of these bylaws, the interpretation of the Board shall be conclusive and final.
- 15.05 Where a bylaw conflicts with the Act, the Act prevails.

**Article 16.00 Appeal and Amendment of Bylaws**

16.01 The Association may, by special resolution, repeal or amend any of these bylaws provided that no bylaw or amendment or repeal thereof shall contravene the Act.