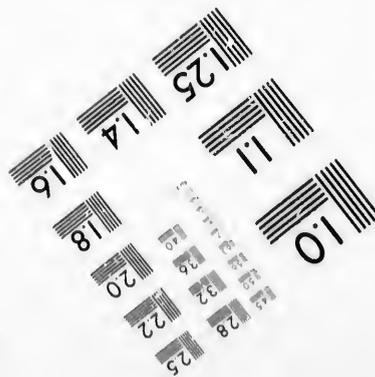
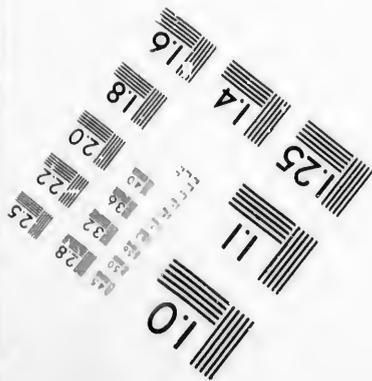
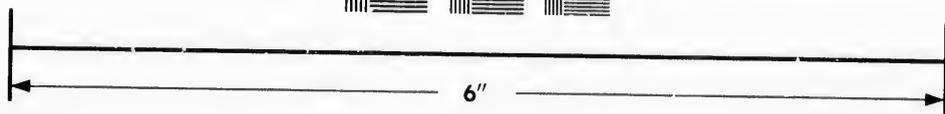
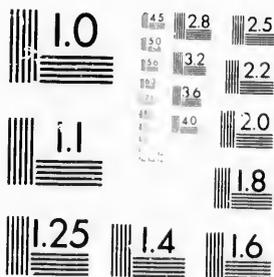


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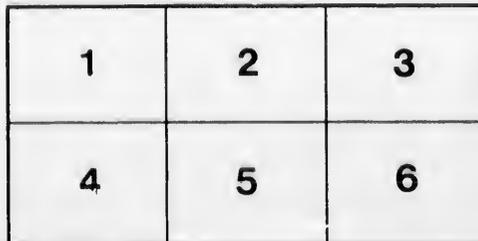
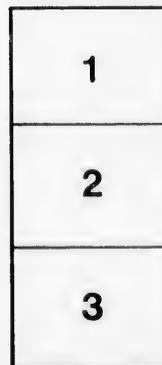
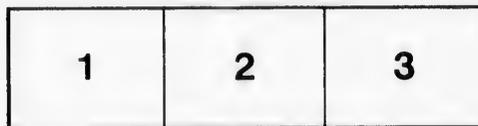
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*Institute of
Chartered Accountants
of Ontario*

INSTITUTE
OF
CHARTERED ACCOUNTANTS
OF ONTARIO.

Incorporated by Statutes of Ontario, 46 Vic., 1882-3, Cap. 64.

CHARTER,

➤ Constitution ❖ and ❖ By-laws ❖

WITH PROVISION FOR

RULES AND REGULATIONS FOR CONFERRING
DEGREES AND DIPLOMAS.

TORONTO:

E. F. CLARKE, PRINTER, ADELAIDE STREET, WEST.
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CHARTER.

STATUTES OF ONTARIO,
46 Victoria, 1882-3, Chapter 64.

An Act to Incorporate the Institute of Accountants
of Ontario.

[*Assented to 1st February, 1883.*]

WHEREAS an association has been for sometime organized under the name and style of the Institute of Accountants of the Province of Ontario, on the basis of a like institute duly chartered in Great Britain, and hailing from London, Liverpool, Manchester, Glasgow, and other large commercial centres therein, and such association now numbers over two hundred members hailing from Toronto, Kingston, Hamilton, London, Brantford, Belleville, St. Catharines, Cobourg, and other commercial centres of the Province, such membership comprising the financial managers and accountants of leading firms of such localities: and whereas Samuel Bickerton Harman, president; John J. Mason, vice-president; and G. W. Banks, E. R. C. Clarkson, R. T. Coady, W. H. Cross, W. A. Douglas, H. W. Eddis, W. F. Findlay, R. H. Gray, Francis C. Ireland, J. W. Johnson, John Massey, R. D. Millar, J. T. Moore, A. G. Ramsay, Charles Robertson, and S. Whitt, members of the council of the said association, on behalf of the members thereof, have petitioned to be granted a charter of incorporation to enable them more efficiently to give effect to the aims they seek to accomplish as an intellectual and educational movement to raise the standard of accountancy, with such corporate powers as are hereinafter mentioned; and it is expedient to grant the prayer of the said petition;

Therefore Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :—

1. The said Samuel Bickerton Harman, John J. Mason, G. W. Banks, E. R. C. Clarkson, R. T. Coady, W. H. Cross, W. A. Douglas, H. W. Eddis, W. F. Findlay, R. H. Gray, Francis C. Ireland, J. W. Johnson, John Massey, R. D. Millar, J. T. Moore, A. G. Ramsay, Charles Robertson, and S. Whitt, and all other persons who may hereafter from time to time be admitted to membership of the corporation, are hereby constituted a body politic and corporate by the name of "The Institute of Chartered Accountants of Ontario," and the said corporation (hereinafter called the Institute) shall, subject to the provisions of this section, be capable in law by its corporate name, to take, purchase, hold, sell and dispose of, all and any goods, chattels, lands, tenements, and hereditaments, and any real or personal property whatsoever, and any interest therein, which may from time to time be necessary or convenient for the purposes of the Institute ; but the Institute shall not engage in trade, or so deal in lands or any interest therein, but may receive, manage and invest voluntary contributions and donations from members or others as a benevolent fund for the benefit of needy or non-prosperous members or their families, including the families of deceased members ; provided always that the said Institute shall only have power to acquire and hold such real estate as shall not at any one time exceed an annual value of three thousand dollars, and shall have and hold such real estate only so far as the same shall be necessary for the purposes of the said Institute within Ontario.

2. The Institute is hereby empowered to promote, and increase by all lawful ways and means, the knowledge, skill, and proficiency of its members, in all things relating to the business or calling of an accountant, and to that end to establish classes, lectures, and examinations, and prescribe such tests of competency, fitness, and moral character as may be thought expedient to qualify for admission to membership, and to grant diplomas of fellowship to competent members enabling them to use the distinguishing letters F. C. A. (Fellow of the Chartered Accountants) as a test of such competency.

3. The Institute, in general or special meeting assembled, may make by-laws for carrying out its objects, and may alter and vary the same from time to time ; and after the first set of by-laws has been made no new one shall be made, nor shall any by-law be altered unless written notice thereof has been given at a previous meeting.

4. The officers of the Institute shall consist of a president, two vice-presidents, a secretary, and a treasurer (the same person being eligible for both the last mentioned offices), and such other officers as may be provided for by the by-laws ; the affairs, business, and concerns of the Institute shall be managed by a council, including the said officers, the number of which shall be regulated by the by-laws, all of whom shall be members of the Institute, and who shall be elected annually at such time and place as may be provided by the by-laws ; all vacancies which may occur in the council by death or otherwise, in the interval between two annual meetings, may be filled by the council.

5. The said Samuel Bickerton Harman, John J. Mason, G. W. Banks, E. R. C. Clarkson, R. T. Coady, W. H. Cross, W. A. Douglas, H. W. Eddis, W. F. Findlay, R. H. Gray, Francis C. Ireland, J. W. Johnson, John Massey, R. D. Millar, J. T. Moore, A. G. Ramsay, Charles Robertson, and S. Whitt, shall be the officers and council of the Institute until others under the provisions of this Act shall be elected to fill their place.

6. The council may fix an entrance and an annual fee or subscription to be paid by all members, and may vary the amount from time to time, and no member shall be personally liable for any debt of the Institute beyond the amount of his unpaid fees or subscription as aforesaid.

7. An annual meeting shall be held for the election of the council of the Institute, and for such other business as may be brought before such meeting, at such time and place, and under such regulations and notices as by the by-laws of the Institute shall be determined ; and in default of such election being held at the proper time, the existing council shall continue to act until their successors shall be duly appointed.

8. The Institute may admit as members such persons as it sees fit, and may expel any member for misconduct or violation of the rules and by-laws of the Institute on complaint and after inquiry.

9. The Institute shall have power to affiliate with any other institute or association of accountants, whether in the Dominion of Canada, Great Britain, or the United States of America, or elsewhere, for purposes of mutual benefit to the profession.

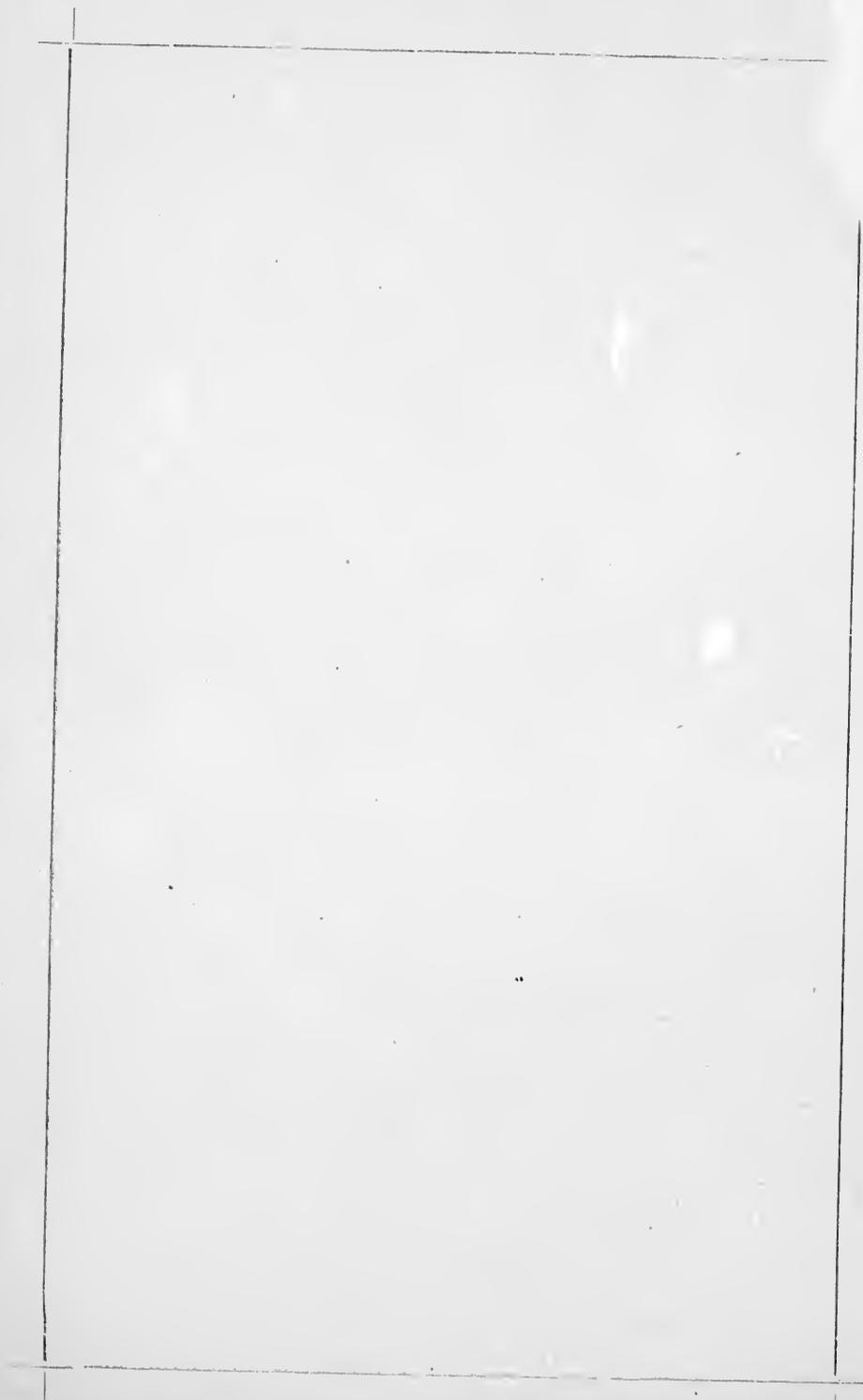
10. If any member during his lifetime ceases to be a member of the Institute, he shall not, nor shall his representatives, have any interest in or claim against, the funds or property of the Institute.

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CONSTITUTION.

1. The title of the Institute is "THE INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO," pursuant to the Act of Incorporation passed by the Legislature of Ontario in the 46th year of the reign of Her Majesty Queen Victoria, A.D. 1883, numbered 62.

2. The objects of the Institute, as set forth in the Charter, have in view to afford to the public a guarantee of efficiency and ability, by granting its Diploma or Certificate to competent and reliable persons; and to give expression to the views of the Institute as a body upon questions incident to the profession.

3. The Institute shall consist of the members named in the charter, and other members who have been elected in the manner provided by the By-laws, and who have paid their fees.

4. The Institute has power, under the charter, to expel any member, after trial as provided in the By-laws.

5. Such members as the Council shall find to be fully qualified shall be entitled to a Diploma of Fellowship.

6. At the first annual general meeting, and at each annual general meeting thereafter, there shall be elected by ballot a President, two Vice-Presidents, eighteen Members of Council, half at least of whom shall be residents of Toronto, and two Auditors. Vacancies which may occur in the Council by death or otherwise, between two annual meetings, may be filled by the Council, pursuant to the charter.

7. The annual general meeting of the Institute shall be held in Toronto on such day in each year as may be fixed by By-law.

8. Other meetings of the Institute shall be held monthly, as provided by the By-laws, for the election of members, the transaction

of general business, and the discussion of any questions which may be brought forward, the first meeting after the annual meeting, being termed the "Inaugural Meeting" of the current Session.

9. Until otherwise provided by the By-laws, seven members shall form a quorum at any meeting of the Institute.

10. The Institute shall be managed by a Council, composed of the President, two Vice-Presidents, and eighteen members, and be presided over by the President or a Vice-President, or in their absence, a chairman chosen by the meeting. The Council shall meet at the time proscribed by By-law, and shall have power to apply the funds of the Institute, after payment of current expenses, in providing rooms for the Institute and furnishing the same, in the purchase of a library, and to such other purposes as they may deem advantageous to the Institute or its objects—to appoint a Secretary-Treasurer—to determine what applications shall be submitted to the Institute for ballot—to grant Diplomas of Fellowship and certificates of competency to members—to order special meetings of the Institute—and generally to do all other things which they consider in the interests of the Institute; subject, however, in all things to the By-laws for the time being in force. Five shall be a quorum.

11. The entrance fees and annual subscriptions shall be fixed by By-law from time to time.

12. All Diplomas, Certificates and other Official Documents, shall be signed by the President or a Vice-President and the Secretary, and attested by the seal of the Institute.

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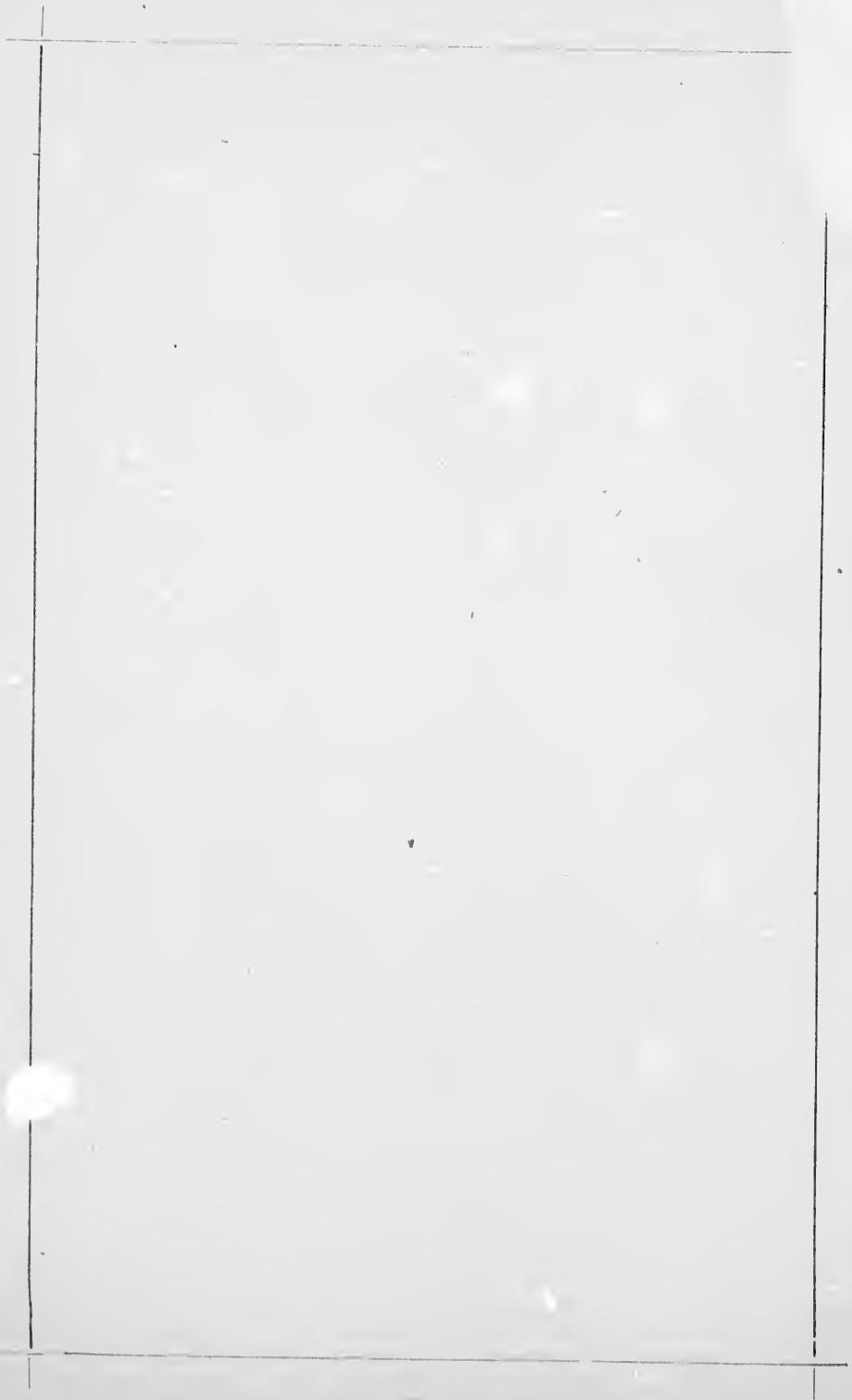
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BY-LAWS.

MEMBERS.

1. No person under twenty-one years of age shall be eligible for membership of this Institute.

APPLICATIONS.

2. Applications for admission as members shall be made to the Council, and shall be in the following form :

Application to the Council for Admission as a Member of the Institute of Chartered Accountants of Ontario.

I beg to offer myself for admission as Member of the Institute of Chartered Accountants of Ontario.

1. Name in full.
2. Place of business.
3. Residence.
4. Occupation.
5. References as to character.
6. Corporation, Company, or Firm, (if any,) with which connected in business.
7. Date.
8. Post Office address.

3. All applications shall be laid before the Council at the meeting following their reception by the Secretary. Such applications as the Council approve shall be submitted to the first monthly meeting of the Institute.

4. When eight or more members from any town or city other than Toronto have been admitted members of the Institute, they

may then form a local committee for taking such action in regard to the admission of new members and any other matter they may think necessary, so long as such action does not conflict with the Constitution and By-laws of the Institute.

UNSUCCESSFUL APPLICANTS.

5. Unsuccessful applicants shall not be eligible for admission until the expiration of six months from the date of rejection.

BALLOT.

6. All candidates for admission as members shall be balloted for; and five black balls shall exclude.

FEEES.

7. For members, resident in Toronto and its vicinity, first year ten dollars for entrance fee and yearly subscription; and subsequently a yearly subscription of five dollars. For members not resident in Toronto, six dollars for entrance and yearly subscription, and subsequently a yearly subscription of three dollars.

8. All entrance fees shall be payable on admission, and all annual subscriptions in advance on the first day of January in each year. Members joining after the first day of July shall receive a rebate of half the annual subscription.

MEMBERS IN ARREARS.

9. No member shall be eligible for office or be entitled to vote, who is in arrears for fees, or dues of any kind.

LAPSE OF MEMBERSHIP.

10. Any member shall cease to be such, if he allow his subscriptions, fees, or dues of any kind, to fall in arrear of payment for the period of twelve months from date of maturity, after being notified and his attention called to this By-law.

PENALTIES.

11. Any member against whom charges shall be brought, shall be tried before the Council, and on proof shall be liable to suspension or expulsion.

12. No member shall be put on trial, unless charges in writing duly specifying his alleged offence shall first be submitted to the Council.

13. The Council shall, with as little delay as possible, summon the parties and examine and determine the matter in question, according to the evidence given.

14. If the Council prefer that the offence should be dealt with by the Institute they shall so report at a monthly or the annual meeting, or at a special general meeting, which shall have power by a majority vote to suspend or expel the offender.

ELECTIONS.

15. All elections shall be by ballot.

DUTY OF PRESIDENT, ETC.

16. The duty of the President shall be to preside and preserve order at all meetings of the Institute and Council, and in his absence a Vice-President shall exercise the office of President. In the absence of the President and both Vice-Presidents, a Chairman, who for the time being shall be invested with the powers of the President, shall be elected by a majority of those present, entitled to vote and voting. All cheques shall be countersigned by the President or a Vice-President.

SECRETARY-TREASURER.

17. The Council shall, at its first meeting, or as soon after as may be found convenient, appoint a Secretary-Treasurer, who shall conduct the correspondence of the Institute and Council; notify members of the Institute and Council of the holding of all meetings; record the proceedings thereof; keep separate registers of the fellows and members, with their addresses; see that the applications for admission and the recommendations accompanying the same, are in the form above prescribed; that all required notices are duly sent to the members of the Institute and of the Council; receive all entrance fees, subscriptions and moneys accruing to the Institute; disburse and dispose of the same as the Council may

direct; draw and sign all cheques; keep correct account of all receipts, disbursements and disposal of the funds, in such books and in such manner as the Council shall determine from time to time; prepare in due time the Annual Statement of Receipts and Expenditures, and the Balance Sheet named in the next section; and generally perform, under the supervision of the Council, such duties as appertain to the office of a Secretary-Treasurer.

AUDIT.

18. The Council shall, fourteen days before each annual meeting, deliver to the Auditors the Books of Account of the Institute, together with all vouchers, receipts, or other financial documents necessary to enable the Auditors to make a complete and satisfactory audit and report. Also a statement of receipts and expenditure and a Balance Sheet showing the assets and debts up to the last day of each fiscal year.

19. The Auditors shall examine the above, and either confirm the same or make a special report thereon, and such confirmation or report shall be read with the accounts at the annual meeting.

MEETINGS.

20. The Annual Meeting of the Institute shall be held on the third Thursday in February in each year, for the election of the officers named in section six of the Constitution, and subsequently of members, and for the transaction of general business.

21. The Institute shall further meet on the third Thursday of each month for the election of members, the transaction of general business, and the discussion of questions incidental to the profession.

22. Special meetings of the Institute shall be called after receipt of a requisition to the President, signed by not less than ten members, and at least one weeks notice, specifying the special business to be brought forward, shall be given of such meeting to all the members of the Institute.

23. Meetings of the Institute may be adjourned from time to time by a majority of those present entitled to vote and voting.

24. The Council will meet monthly or oftener, at such time and place as a majority of the Council may decide. Members of the Council non-resident in Toronto, shall be paid by the Institute their actual expenses in going to, attending, and returning from said meetings. By resolution of the Council, the meetings, either of the Institute or of the Council, during the summer months, may be suspended, but subject to the call of the President.

ORDER OF PROCEEDINGS.

25. The following shall be the order in which business shall be taken up at the meetings :

I.—THE COUNCIL :

1. Reading, correcting, and adopting Minutes.
2. Reading and considering correspondence.
3. Reading and considering Reports of Committees.
4. Reading and considering applications for membership.
5. Passing accounts.
6. General business.

II.—THE INSTITUTE :

Same as the above, omitting Nos. 4 and 5 and 6, and inserting.

- 4 Balloting for candidates recommended by the Council.
- 5 General business.

QUESTIONS FOR DISCUSSION--WRITTEN THEMES.

26. Questions for discussion, and written papers on appropriate themes, to be read at any monthly meeting, must be approved by the Council. This By-law may, however, be suspended for the time being at any meeting by a two-thirds vote of those present and entitled to vote. "Questions" and "Themes" having had such approval shall in all cases have precedence.

27. The introduction of political or religious subjects or their discussion shall never be allowed at any meeting of the Institute or Council.

REGULATIONS WITH REGARD TO EXAMINATIONS AND GRANTING DIPLOMAS AND CERTIFICATES.

28. The Council shall from time to time, make such rules and regulations with regard to examinations and granting diplomas and

certificates, and the fees to be paid for the same, as they may deem advisable, and shall, as urgency may require, appoint one or more examiners, whose duty shall be to examine, either by written or oral questions, or both, in the several subjects set apart by the Council, all candidates for the said diplomas or certificates.

SALARIES.

29. The Secretary-Treasurer and Examiners shall receive such remuneration as the Council shall from time to time determine.

ALTERATION OF BY-LAWS.

30. The By-laws for the time being in force may be altered or added to only in accordance with the provisions of the charter in that behalf, and by a two-thirds vote of the members present entitled to vote and voting.

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