

PROCEDURES AND PRACTICES

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PROCEDURES AND PRACTICES

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SECTION 1 – INTERPRETATION AND APPLICATION

1.01 DEFINITIONS

For the purpose of a Proceeding, the definitions of the following words will apply, unless the context requires otherwise:

“Affidavit” means a Document made by a person who states that its contents are true and is confirmed as true by oath, affirmation or such other manner as is recognized under the laws of a provincial or territorial jurisdiction of Canada;

“Board of Directors” means the board of directors of CPAB;

“CPAB” means the Canadian Public Accountability Board and refers to action or determination by the staff of CPAB unless otherwise specifically provided;

“CPAB Rules” means the rules made by CPAB pursuant to the By-Law No. 1 and as amended from time to time;

“Chair” is the person appointed by the Chair of the Roster to chair the Panel;

“Chair of the Roster” is the person appointed by the CPAB Council of Governors to chair the Roster and shall not be a member of a Panel;

“Deliver” means to Serve a person or corporation with a copy of a Document;

“Designated Professional” means an officer of a participating audit firm, or a partner, employee or independent contractor of a participating audit firm who is involved in a professional capacity in audits of the financial statements of reporting issuers;

“Document” includes a sound recording, videotape, film, photograph, chart, graph, map, plan, survey, book of account, and information recorded or stored by means of any device including an electronic device, and includes any notice or similar document required by the Practice and Procedures to be Served and/or Filed;

“Electronic Hearing” means an in camera hearing held by telephone or video conference or similar form of electronic technology allowing persons to communicate with and hear and/or see one another simultaneously;

“Expedited Hearing” means an in camera hearing held before one review hearing officer pursuant to CPAB Rule 609 and 610;

“File” or “Filing” means effective delivery of Documents to the Hearings Coordinator;

“Hearing” means an in camera Proceeding conducted by a Panel that deals with the merits of the matter rather than an interim or procedural step in the Proceeding, provided that the initial Hearing date may be used to address procedural matters necessary for a fair and expeditious Hearing, and where the initial Hearing date has been used to address procedural matters, commencement of the Hearing means the next scheduled Hearing date;

“Hearings Coordinator” is one or more individuals who provide administrative assistance and support for the function of the Proceeding;

“Holiday” means any Saturday or Sunday, or a day that is a statutory holiday in Canada or a province or territory or municipality of Canada;

“In-Person Hearing” means an in camera Hearing at which the parties attend before the Panel in person;

“Motion” means a written or verbal request for an order, ruling or decision by a Panel on a particular issue at any stage of the Proceeding;

“Panel” means a panel of three hearing officers selected by the Chair of the Roster to preside over a review proceeding contemplated by CPAB Rule 700;

“Party” means any of the parties identified in CPAB Rule 701 and Parties has the corresponding meaning;

“Proceeding” means a matter that is to be heard before a Panel, in camera, and includes any step in the Hearing process, including pre-hearing conferences, Motions, dates used to determine procedural matters, settlement conferences, the hearing of the matter on its merits, and any post-Hearing procedural or substantive matters;

“Roster” means a list of the hearing officers who are appointed by the CPAB Council of Governors;

“Service” “Serve” and “Served” means the effective delivery of Documents to any Party or person in a manner prescribed; and

“Written Hearing” means an in camera Hearing held by means of the exchange of Documents whether in written form or by electronic means.

1.02 GENERAL

1.02.01 These Procedures and Practices are made pursuant to CPAB Rule 708.

1.02.02 If a Party seeks a remedy or order that a Panel cannot fairly grant without submissions from the other Party or third parties, the Party seeking the order shall first seek the consent of the other Party or third parties and advise the Panel in writing whether consent was obtained.

1.02.03 All communications with a Panel in the absence of the other Party shall be made through the Hearings Coordinator.

1.02.04 Where a Party is to attend before a Panel but fails to do so at the scheduled time, and the Panel is inclined to proceed without that Party's participation, the Panel must recess the Proceeding for at least 15 minutes before continuing in the absence of that Party.

1.02.05 A Panel may at any time correct a typographical error, error of calculation, or other similar minor error made in a finding, a decision, an order, or reasons of the Panel without prior notice to the Parties.

1.02.06 Prior to or after the commencement of the Hearing, CPAB may enter into and carry on settlement discussions with a Party at its own initiative or at the request of the Party where CPAB is of the view that in the circumstances an appropriate result may be achieved by doing so. Settlement discussions may occur at any time, including prior to the issuance of a Notice of Hearing. If a settlement is reached and the Board of Directors approves the settlement prior to the resolution of the petition for review, the petitioner shall withdraw its petition.

1.02.07 The Panel can make any other order that is necessary to control its procedures and processes. In making such an order the Panel must take into

consideration the public interest, the interests of witnesses and fairness to the Parties.

1.03 ADDITIONAL POWERS OF THE PANEL

1.03.01 The Panel may waive or vary any of these Procedures and Practices in any Proceeding if it is of the opinion that to do so would be in the public interest or would otherwise be advisable to secure the just and expeditious determination of the matters in issue.

1.03.02 No Proceeding or step, Document or order in a Proceeding is invalid by reason only of a defect or other irregularity in form.

1.03.03 These Procedures and Practices shall be construed in accordance with the CPAB Rules and in a manner to secure the most expeditious and least expensive determination of every Proceeding before the Panel on its merits, consistent, however, with the requirements of fairness.

SECTION 2 – COMMENCEMENT AND CONDUCT OF PROCEEDINGS

2.01 PETITION FOR A REVIEW PROCEEDING

2.01.01 Any of the Parties other than CPAB, may request a review Proceeding.

2.01.02 A person other than a Party may request to be made a Party to a review Proceeding where that person is affected by the decision.

2.01.03 A request to be made a Party to a review Proceeding by a person other than the Parties shall state the person's interest in the decision and provide specific reasons for the request.

2.01.04 To petition for a review Proceeding, Form A shall be completed and submitted to the Hearings Coordinator.

2.02 NOTICE OF HEARING

2.02.01 The Notice of Hearing shall be issued after the Panel has identified the first date of the Hearing. The Notice of Hearing shall include:

- (a) a reference to the statutory authority under which the Hearing is to be held;
- (b) a statement of the date, place, mode and purpose of the Hearing;
- (c) a statement that the Panel is authorized to order costs against a participating audit firm; and
- (d) a statement that if the Party notified does not attend at the Hearing, the Hearing may proceed in the Party's absence and the Party will not be entitled to any further notice in the Proceeding.

2.02.02 For a Written Hearing, the Notice of Hearing shall also include:

- (a) a statement of the date and time of the Hearing, which shall include setting out the time periods during which Parties are to Serve and File Documents for the Written Hearing;
- (b) a statement that Parties will be required to exchange Documents with other Parties and will have an opportunity to make written submissions;

- (c) a statement that the Party may object to the Hearing being held as a Written Hearing by Filing an objection, in accordance with sections 2.02.04 and 2.05.03, within 10 days after receiving Notice of Hearing;
- (d) a statement that if the Party neither objects to the Hearing being a Written Hearing, in the manner set out in clause (c); or if the Party does not participate in the Hearing in accordance with the Notice of Hearing, the Panel may proceed without the Party's participation and the Party will not be entitled to any further notice of the Proceeding; and
- (e) a statement that the Parties will be obliged to provide, with their final submissions, a list of the Documents that they are relying on to support their respective positions and copies of those Documents if the Panel does not already have them.

2.02.03 For an Electronic Hearing, the Notice of Hearing shall also include:

- (a) a statement of the date and time of the Hearing, and details about the manner in which the Hearing will be held;
- (b) a statement that the Party may, by satisfying a Panel that holding the Hearing as an Electronic Hearing is likely to cause the Party significant prejudice, require a Panel to hold the Hearing as an In-Person Hearing, and an indication of the procedure to be followed for that purpose; and
- (c) a statement that if the Party neither follows the procedure set out in clause (b) for objections to an Electronic Hearing, if applicable; or if the Party does not participate in the Hearing in accordance with the Notice of Hearing, the Panel may proceed without the Party's participation and the Party will not be entitled to any further notice of the Proceeding.

2.02.04 All Hearings shall be conducted by way of a Written Hearing unless a Panel concludes that an In-Person Hearing or Electronic Hearing is appropriate in the particular circumstances.

2.03 APPEARANCE AND REPRESENTATION BEFORE THE REVIEW PANEL

2.03.01 In any Proceeding before the Panel, a Party may appear on their own behalf or may be represented by Counsel.

2.03.02 When an individual is acting on their own behalf, the individual shall File or otherwise state on the record, and keep current during the Proceeding, their address, telephone number, and e-mail address. If the individual appoints Counsel they will ensure that their Counsel comply with these Procedures and Practices.

2.03.03 When a Party is represented by Counsel, the Counsel shall File or otherwise state on the record, and keep current during the Proceeding, their address, telephone number, and e-mail address, and the name and address of the Party being represented.

2.03.04 A Party who is represented by Counsel may change Counsel by serving on the Counsel and on every other Party and Filing a notice of the change and giving the name, address, telephone number, and e-mail address, of the new Counsel who is retained to represent the Party.

2.03.05 A Party acting on their own behalf may appoint Counsel by Serving on every other Party and Filing a notice of the appointment and giving the name, address, and telephone number of the Counsel.

2.03.06 A Party who is represented by Counsel may elect to act on their own behalf by Serving on the Counsel and on every other Party and Filing a notice of the intention to act on behalf of self and giving the Party's address, telephone number, fax number and e-mail address.

2.03.07 Counsel for a Party in a Proceeding may withdraw as Counsel for the Party only with leave of the Panel.

2.03.08 Notice of the Motion seeking leave to withdraw as Counsel must be Served on the Party and any other Party, and Filed with the Hearings Coordinator, and state all facts material to a determination of the Motion including, without disclosing any solicitor client communication in which solicitor client privilege has not been waived, a statement of the reasons why leave should be given.

2.03.09 A witness at a Hearing is entitled to be advised by counsel as to their rights but such counsel may take no other part in the Hearing without leave of the Panel.

2.04 ELECTRONIC HEARING

2.04.01 At least two business days before an Electronic Hearing is scheduled to commence, each Party shall ensure that all respective persons participating in the Electronic Hearing have given notice to the Hearings Coordinator of the telephone number, email, location and other coordinates, if applicable, where they can be reached for the Electronic Hearing.

2.04.02 Each Party participating in the Electronic Hearing shall ensure that they can be reached at the telephone number or other coordinates provided to the

Hearings Coordinator at least 15 minutes before the Electronic Hearing is scheduled to commence.

2.04.03 Each Party participating in the Electronic Hearing shall Deliver and File every Document, in sequentially numbered pages, that they intend to rely upon at least 10 days before the Electronic Hearing. Note that unless all Parties consent, no Document shall be provided to the Panel in advance of the Electronic Hearing.

2.04.04 Where an exhibit is not a Document and it is not reasonably practicable to produce a documentary likeness of that exhibit, such as a photograph, the Party shall have a right of reasonable access to the exhibit prior to final submissions.

2.05 WHEN TO HOLD AN IN-PERSON OR ELECTRONIC HEARING

2.05.01 In deciding whether to hold an In-Person or Electronic Hearing, a Panel shall consider any relevant factors, including:

- (a) the suitability of an In-Person or Electronic Hearing considering the subject matter of the Hearing, including the extent to which the matters are in dispute;
- (b) whether the nature of evidence is appropriate for an In-Person or Electronic Hearing, including whether credibility is an issue and the extent to which the facts are in dispute;
- (c) the extent to which the matters in dispute are questions of law;
- (d) the convenience of the Parties;
- (e) the cost, efficiency and timeliness of the Proceeding;

- (f) avoidance of unnecessary length or delay;
- (g) ensuring a fair and accessible process; and
- (h) any other consideration affecting the fulfillment of the Panel's mandate.

2.05.02 When ordering that a matter proceed as an In-Person or Electronic Hearing, a Panel shall do so on terms that are just.

2.05.03 A Party requesting an In-Person or Electronic Hearing shall do so by Motion.

2.06 ELECTRONIC DEVICES AND PUBLICATION OF PROCEEDINGS

2.06.01 No person shall:

- (a) take or attempt to take a photograph, audio or video recording or other record capable of producing visual or audio representations by any means at a Proceeding or Expedited Hearing; or
- (b) publish, broadcast, reproduce or otherwise disseminate a photograph, audio or video recording or other record taken in contravention of clause (a).

2.06.02 Subsection 2.06.01 does not apply to:

- (a) a person unobtrusively making handwritten or typewritten notes; or
- (b) a disabled person using a device to accommodate their disability.

2.06.03 No person shall interfere with or disrupt a Proceeding or Expedited Hearing including by making a noise, signaling or using gestures, or by

communicating with any witness about their evidence during the Hearing or Expedited Hearing or during any break in the Hearing or Expedited Hearing.

SECTION 3 – SERVICE AND FILING

3.01 SERVICE

3.01.01 A Document may be Served:

- (a) by sending a copy by email, and if served by CPAB, to the most recent address on file with CPAB; or
- (b) by personal service or delivery, and if served by CPAB, to the most recent address on file with CPAB.

3.01.02 If the Document is sent by email or personal service or delivery, it shall be deemed to have been received on the day after it was sent unless that day is not a business day in which case the Document shall be deemed to have been received on the next day that is a business day.

3.01.03 If it is impractical to give Service in accordance with 3.01.01, a Panel may give such directions for substituted Service as it considers appropriate or, where necessary, may dispense with Service.

3.02 FILING

3.02.01 All Documents required to be Filed in a Proceeding or Expedited Hearing shall be Filed with the Hearings Coordinator by email, except where such Documents are Filed in the course of a Hearing or Expedited Hearing, by sending the Documents to **review.proceedings@cpab-ccrc.ca** unless specifically

directed by the Panel or, in the case of an Expedited Hearing, by the hearing officer presiding over the Expedited Hearing. The date of Filing shall be the same day such Documents are received by the Hearings Coordinator

3.02.02 A Party who Serves or Files a Document shall include with it the following information:

- (a) the Party's name, address, telephone number, and e-mail address;
- (b) the name of the Proceeding or Expedited Hearing to which the Document relates;
- (c) if the Party has Counsel, the name, address, telephone number and e-mail address of the Counsel; and
- (d) an Affidavit of service when a Document is Filed.

3.03 TIME

3.03.01 In the computation of time under these Procedures and Practices and CPAB Rules, except where a contrary intention appears,

- (a) if there is a reference to a number of days between two events, they are counted by excluding the day on which the first event happens and including the day on which the second event happens, even if they are described as clear days or the words "at least" are used;
- (b) if a period of less than 7 days is prescribed, Holidays are not counted;

- (c) if the time for doing an act under these Procedures and Practices or the CPAB Rules expires on a Holiday, the act may be done on the next day that is not a Holiday;
- (d) Documents Served or Filed after 4:30 p.m. in the time zone of the recipient shall be deemed to have been Served or Filed, as the case may be, on the next day that is not a Holiday.

3.03.02 The Panel may, before or after expiration of a prescribed time period and on such conditions, if any, as it considers just, extend or abridge any time prescribed under these Procedures and Practices.

SECTION 4 – PROCEEDING

4.01 INITIATING A HEARING

4.01.01 Pursuant to CPAB Rule 704, the Hearings Coordinator shall give to the Parties a copy of the order for the review Proceeding. The Hearings Coordinator shall also provide a copy to the Chair of the Roster.

4.01.02 Within 30 days of the Hearings Coordinator issuing an order for a review Proceeding, the Chair of the Roster shall select an officer to preside over the pre-hearing conference; a second officer to chair the Panel; and two additional officers to serve on the Panel. Absent the consent of the Parties, any officer who presides over the pre-hearing conference shall not be appointed to the Panel selected to preside over the Proceeding in the same matter.

4.02 PRE-HEARING CONFERENCE

4.02.01 Within 30 days of the Chair of the Roster selecting an officer to preside over the pre-hearing conference, the Hearings Coordinator shall schedule a pre-hearing conference. The pre-hearing officer shall determine the mode of the pre-hearing conference.

4.02.02 At least 20 days before the pre-hearing conference, the petitioner shall file a pre-hearing memorandum (Form B) setting out the issues to be addressed at the pre-hearing conference, together with a list of documents upon which the petitioner intends to rely at the Hearing.

4.02.03 At least 10 days before the pre-hearing conference, CPAB shall file its pre-hearing memorandum (Form B), together with a list of documents upon which CPAB intends to rely at the Hearing.

4.02.04 At the commencement of the pre-hearing conference, the Parties and, if applicable, their counsel, shall, in a manner determined by the pre-hearing officer, address, at a minimum, the following procedural matters:

- (a) simplification or clarification of the issues in the Proceeding;
- (b) facts or evidence that may be agreed upon;
- (c) identifying any issues as to admissibility of evidence including privilege claims;
- (d) amendments to the Notice of Hearing or a response;
- (e) identifying any preliminary objections;

- (f) scheduling any preliminary Motions and the Hearing;
- (g) identifying the Party who will have the onus at the Hearing and any Motions;
- (h) scheduling the dates by which any steps in the Proceeding are to be taken or begun;
- (i) identifying Holidays that will not apply to the Proceeding;
- (j) identification of all witnesses and estimated time of testimony; and
- (k) any other matter that may assist in the just and most expeditious disposition of the Proceeding.

4.02.05 On consent of the Parties, or after giving the Parties an opportunity to make submissions, a pre-hearing officer may give directions or make orders, as they consider necessary or advisable with respect to the conduct of the Proceeding, including any procedural order that may be made by a Panel under these rules.

4.02.06 At the conclusion of the pre-hearing conference, the pre-hearing officer shall issue a report including any orders that were made by the pre-hearing officer.

SECTION 5 – DISCLOSURE

5.01 DISCLOSURE OF DOCUMENTS

5.01.01 Unless otherwise agreed by the parties, subject to any orders, each Party to a Proceeding shall, as soon as is reasonably practicable after service of the Notice of Hearing, and in any case, at least 10 days before the commencement of

the Hearing, or as may otherwise be ordered by the pre-hearing officer, deliver to every other Party copies of:

- (a) all Documents that the Party intends to produce or enter as evidence at the Hearing; and
- (b) for In-Person and Electronic Hearings, all witness statements and transcripts or notes of witness interviews or, if these do not exist, statements of evidence that each witness is expected to give (however note expert witness exception below).

5.01.02 Any person who receives disclosure must only use the information for the purposes of the Proceeding and must not use it for any other reason. The person must also ensure that any other person to whom the person gives the information (such as an expert) undertakes to similarly restrict the use of the information.

5.01.03 A Panel may at any stage of the Proceeding order a Party to disclose to any other Party any relevant Document or information, other than privileged information, and may impose any conditions it considers appropriate.

5.02 DISCLOSURE OF WRITTEN STATEMENTS OR EXPERT REPORTS

5.02.01 A Party who intends to call an expert to give evidence at a Proceeding shall, at least 30 days before the commencement of the Proceeding, inform the other Parties of the intent to call the expert and the issue on which the expert will be giving evidence.

5.02.02 In accordance with Section 5.02.01, the Party shall also deliver a copy of:

- (a) a written statement or report signed by the expert; which must contain:
 - i. the expert's name, address and area of expertise;
 - ii. the expert's qualifications and employment and educational experiences in their area of expertise;
 - iii. a description of the factual assumptions on which the opinion is based;
 - iv. a description of any research conducted by the expert that led them to form the opinion; and
 - v. a list of every Document, if any, relied on by the expert in forming the opinion;
- (b) The instructions, both written and oral, provided to the expert in relation to the opinion; and
- (c) An Acknowledgement of Expert's Duty (see subsection 5.03) using Form C signed by the expert.

5.02.03 If the expert report delivered by a Party contains unexpected information, the other Party may bring a Motion for additional time to Deliver a responding expert report and the Panel may grant such additional time upon such terms and conditions as are just.

5.03 DUTY OF EXPERT

5.03.01 It is the duty of every expert engaged by or on behalf of a Party to provide evidence in relation to a Proceeding:

- (a) to provide opinion evidence that is fair, objective and non-partisan;
- (b) to provide opinion evidence that is related only to matters that are within the expert's area of expertise; and
- (c) to provide such additional assistance as the Panel may reasonably require to determine a matter in issue.

5.03.02 The duty in subsection 5.03.01 prevails over any obligation owed by the expert to the Party by whom or on whose behalf the expert is engaged.

5.04 WITNESSES

5.04.01 A witness statement or statement of evidence that the witness is expected to give shall be provided to the opposing Party at least 10 days in advance of an In Person or Electronic Hearing. The statement shall contain,

- (a) the substance of the evidence of the witness;
- (b) reference to the Documents, if any, to which the witness will refer; and
- (c) the witness' name, telephone number and email address or, if the witness' address is not provided, the name, telephone number and email address of a person through whom the witness can be contacted.

5.04.02 A witness may not testify to material matters that were not disclosed in the witness statement or statement of evidence without leave of the Panel, which may be on such conditions as the Panel considers just.

5.05 FAILURE TO DISCLOSE

5.05.01 If a Party fails to comply with Section 5, the Party may not refer to the Document or thing or identity or testimony of a witness or expert witness; or enter the Document or thing or identity or testimony of a witness or expert witness in evidence at the Hearing without the consent of the Panel, which may be on such conditions as the Panel considers appropriate, and the failure may be raised in any submissions on the payment of costs.

SECTION 6 – MOTIONS

6.01 PROCEDURE FOR MOTIONS

6.01.01 Notice is required for any Motion unless the Panel directs otherwise.

6.01.02 The Panel may permit a Party to bring a Motion without notice if,

- (a) the nature of the Motion or the circumstances render Service of a notice of Motion impractical or unnecessary; or
- (b) the delay necessary to effect Service might entail serious consequences.

6.01.03 Where a Party intends to bring a Motion, the Party shall obtain a date for the Motion from the Hearings Coordinator and shall provide all information as requested by the Hearings Coordinator.

6.01.04 A Panel may direct that the Motion will be dealt with in writing or electronically or by any other means, and may direct the procedure to be followed and set applicable time limits.

6.01.05 The notice of Motion shall be as set out in Form D and shall set out the grounds for the Motion and the relief requested, and shall be accompanied by any evidence, to be in Affidavit form unless the Panel directs otherwise, to be relied upon. The notice of Motion and evidence shall be Served and Filed no less than fifteen days before the Motion date. The responding Party shall Serve and File evidence, if any, no less than five days before the Motion date.

6.01.06 Where a Motion participant intends to rely on a factum, written submissions or book(s) of authorities, those Documents must be Delivered, in the case of a moving party, at least seven days in advance, and in the case of a responding party, at least three days in advance, of the date that the Motion is to be heard.

6.01.07 The Party initiating the Motion shall prepare a draft of the order in accordance with Form E, and Deliver it to the other Motion participants appearing on the Motion at least two days before the hearing of the Motion.

6.01.08 If the Party bringing a Motion fails to comply with the time frames set out in these Procedures and Practices or to comply with the time frames directed by the Panel for filing of Motion materials, the Panel may refuse to hear the Motion.

6.01.09 No Party to a Motion shall take more than one hour to make oral submissions, including a reply, on a Motion without the prior permission of the Panel.

6.01.10 A request to have a Motion heard by a Panel who will not sit on the Panel presiding over the Hearing must be brought to the attention of the Hearings Coordinator as soon as possible and no later than the time the Party Files their notice of Motion. The Party must provide justification for their request. The Chair of the Roster shall make the determination.

SECTION 7 – ADJOURNMENTS

7.01 CONSIDERATIONS FOR ADJOURNMENTS

7.01.01 A Hearing may be adjourned from time to time by the Panel of its own accord or where it is shown to the satisfaction of the Panel that the adjournment is required to permit an adequate Hearing to be held.

7.01.02 Adjournment requests shall be made in a timely manner so as to minimize inconvenience to the Parties and the Panel.

7.01.03 When an adjournment is requested, the Panel may consider any relevant factors, including:

- (a) the reason(s) for the request;
- (b) any prejudice to the Parties;
- (c) the extent to which the requesting Party gave advance notice to other Parties and to the Panel of its request for an adjournment;
- (d) the consent of other Parties to the request;
- (e) whether the requesting Party previously consented to the Hearing proceeding on the scheduled date;

- (f) the length of the proposed adjournment;
- (g) previous delays including, but not limited to, the number and length of previous adjournments granted at the request of or with the consent of the Party now requesting an adjournment;
- (h) the public interest in the efficient and timely conduct of Proceedings;
and
- (i) any other relevant factor.

7.01.04 In granting an adjournment, a Panel may impose such terms and conditions as it considers just.

SECTION 8 – FINAL DECISION AND REASONS

8.01 - DELIVERY AND POSTING OF FINAL DECISION AND REASONS

8.01 A Panel shall make and deliver its initial decision and reasons to the Hearings Coordinator within 30 days of the conclusion of the Hearing. The Hearings Coordinator shall make best efforts to Serve the initial decision and reasons to the Parties immediately thereafter. Subject to CPAB Rules 716 and 717, if the initial decision and reasons were amended, or if the initial decision and reasons remained unchanged, the Panel will advise the Hearings Coordinator of their final decision and reasons. The Hearings Coordinator shall make best efforts to Serve the final decision and reasons to the Parties immediately thereafter.

8.02 The final decision and reasons shall be posted on the CPAB website unless the Panel orders otherwise.

SECTION 9 – EXPEDITED HEARING

9.01 - INITIATING EXPEDITED HEARING

9.01.01 Sections 1, 2.03, 2.04 and 2.05 apply, with necessary modifications, to an Expedited Hearing conducted by a hearing officer in the same manner as a Hearing conducted by a Panel.

9.01.02 If CPAB seeks an Expedited Hearing it shall Serve the participating audit firm and/or Designated Professional and any other Parties and File with the Hearings Coordinator an application in Form F.

9.01.03 Upon receiving the application, the Hearings Coordinator shall forthwith provide a copy of the application to the Chair of the Roster.

9.02 - RESPONDING TO EXPEDITED HEARING

9.02.01 The participating audit firm and/or Designated Professional named in the application shall, within five days of receiving the notice of application, Serve CPAB and any other Parties and File with the Hearings Coordinator a reply in Form G.

9.02.02 The Hearings Coordinator will forthwith provide the reply to the Chair of the Roster.

9.03 - APPOINTING HEARING OFFICER

9.03 The Chair of the Roster shall appoint one officer to preside over the Expedited Hearing. The Chair of the Roster may appoint themselves to preside over the Expedited Hearing. Forthwith after such appointment, the Hearings Coordinator

shall provide copies of the application and reply to the appointed hearing officer, unless the Chair of the Roster has appointed themselves.

9.04 - SCHEDULING THE EXPEDITED HEARING

9.04.01 The Expedited Hearing shall be held as soon as possible and no later than ten days after the Filing of the application.

9.04.02 The Hearings Coordinator shall give notice to all Parties of the nature of the Expedited Hearing (In-Person Hearing or Electronic Hearing), the date and time of the commencement of the Expedited Hearing and, if it is to be an In-Person Expedited Hearing, the location at which it will take place.

9.04.03 If the participating audit firm and/or Designated Professional named in the application fails to file a reply to the application in accordance with section 9.02.01, the hearings officer shall nonetheless hold the Expedited Hearing as soon as possible and no later than ten days following the Filing of the application as stipulated in CPAB Rule 609.

9.05 – ISSUING OF INTERIM ORDER

9.05.01 At the conclusion of the Expedited Hearing the hearing officer shall issue an interim order dismissing the application or imposing requirements, restrictions or sanctions permitted by CPAB Rules 610 and 601.

9.05.02 The Hearings Coordinator shall Serve the interim order and reasons forthwith on the participating audit firm and/or Designated Professional affected by the interim order, CPAB, and any other Parties.

9.06 - APPLICATION TO VARY OR QUASH INTERIM ORDER

9.06 An application to vary or quash an interim order may be made on application to the hearing officer who issued the interim order, or to a Panel appointed under CPAB Rules Section 700. In either case, the application shall be made in Form F and the reply in Form G, with such changes as the nature of the application requires. In the case of an application to vary or quash an interim order made to the hearing officer who issued the interim order, the procedure to be followed will be as in sections 9.04 and 9.05 with such changes as the nature of the application requires. In the case of an application to vary or quash an interim order made to a Panel appointed under CPAB Rule 705, the Panel will determine the procedure to be followed after hearing submissions on procedure from the Parties to the application.

FORM A

PETITION FOR A REVIEW PROCEEDING

Pursuant to Section 2.01.04 of the CPAB Procedures

(Title of Proceeding)

PETITION FOR A REVIEW PROCEEDING OF [INSERT]

PETITIONER(S):

(Name, address, phone number, email of the Petitioner(s))

(The name, office address, phone number, email of the Petitioner's counsel, if applicable)

CLAIM OF THE PETITIONER(S):

The Petitioner(s) hereby request that the Board schedule a review hearing in English/French (please select) pursuant to:

- ☐ CPAB Rule 209 – determine whether an applicant firm should be permitted to become a participating audit firm
- ☐ CPAB Rule 416 – determine whether a participating audit firm has satisfactorily addressed weaknesses, deficiencies or recommendations in an inspection report
- ☐ CPAB Rule 603 - determine whether an alleged Violation Event has occurred and/or whether to accept, reject or vary a proposed requirement, restriction or sanction

Part 1: ORDER(S) SOUGHT

1. (What you are asking the Panel to order. Use numbered paragraphs).

Part 2: FACTUAL BASIS

1. (The facts that you will rely on. Use numbered paragraphs.)
2. Note that for **CPAB Rule 209** petitions, the petitioner needs to provide “a statement describing with specificity why it believes the Board should permit it to become a participating audit firm.”
3. Note that for **CPAB Rule 603** petitions, the petitioner needs to provide “a statement describing with specificity its basis of objection to the proposed requirement, restriction or sanction.”

Part 3: LEGAL BASIS

1. (The legal basis for your review, and any legal sources you will rely on. Use numbered paragraphs.)

Part 4: MATERIAL TO BE RELIED ON

1. (Materials/evidence you will rely upon to support the factual basis as described above. Use numbered paragraphs.)

Date:

(Signature)

(Your Name, address, etc)

FORM B

PREHEARING MEMORANDUM

Pursuant to Sections 4.02.02 and 4.02.03 of the CPAB Procedures

(Title of Proceeding)

PREHEARING MEMORANDUM OF [INSERT]

Date of Hearing:

Name and email of the CPAB's Counsel:

Name and email of the Petitioner's Counsel (if applicable):

Identify CPAB Rule that applies to Hearing (209, 416, or 603):

1. ISSUES

- ☐ Include statement of issues being contested/issues on review and whether any can be simplified or clarified
- ☐ Identify any suggested amendments to the Notice of Hearing/response to suggested amendments
- ☐ Propose schedule by which any steps are to be taken or commenced
- ☐ Identify Holidays that will not apply
- ☐ Determine Party that has onus for Hearing
- ☐ **For CPAB Rule 603 hearings**, cite legal issues (if any) related to the Violation Event, proposed requirement, restriction or sanction.
- ☐ Any other matter that may assist in the just and most expeditious disposition of the Proceeding.

2. EVIDENCE

- ☐ List facts that can be agreed upon

- ☐ List any documents intended to be relied upon at the hearing.
- ☐ List any legal authorities that will be relied upon.
- ☐ List of proposed exhibits to be introduced at the hearing.
- ☐ **For CPAB Rule 603 hearings**, cite any legal and/or factual issues related to the Violation Event, proposed requirement, restriction or sanction.
- ☐ Identify any issues related to admissibility including any claims of privilege and rationale for such claims

3. WITNESSES

- ☐ Include list of witnesses and a brief summary of their anticipated testimony
 - ☐ For In-Person and Electronic Hearings include expected time that witness will be required to testify.

4. MOTIONS

- ☐ Outline whether any motions are intended to be brought at the commencement of the hearing.
- ☐ Determine Party that has onus for motion
- ☐ Identify any preliminary objections.

5. ORDER SOUGHT

- ☐ Outline the order being sought at the hearing.

[Date]

[Signature of most responsible counsel who will be attending at the hearing]

FORM C

ACKNOWLEDGEMENT OF EXPERT'S DUTY

Pursuant to Section 5.02.02(c) of the CPAB Procedures

(Title of Proceeding)

ACKNOWLEDGEMENT FORM – EXPERT'S DUTY

1. My name is *(name)*. I live at
(city), in the *(“Province” or “State”)* of
..... *(name of province/state)*.
2. I have been engaged by or on behalf of
(name of Party/Parties) to provide evidence in relation to the above-noted Proceeding.
3. I acknowledge that it is my duty to provide evidence in relation to this Proceeding as follows:
 - (a) to provide opinion evidence that is fair, objective and non-partisan;
 - (b) to provide opinion evidence that is related only to matters that are within my area of expertise; and
 - (c) to provide such additional assistance as the Panel may reasonably require, to determine a matter in issue.
4. I acknowledge that the duty referred to above prevails over any obligation which I may owe to any Party by whom or on whose behalf I am engaged.

Date:

Expert Signature

FORM D

NOTICE OF MOTION

Pursuant to Section 6.01.05 of the CPAB Procedures

(Title of Proceeding)

NOTICE OF MOTION

THE [IDENTIFY MOVING PARTY] WILL make a motion to the Review Panel on [day], [date], at [time], or as soon after that time as the motion can be heard electronically, or in person at a location to be set by the Board.

THE MOTION IS FOR [state here the precise relief sought].

THE GROUNDS FOR THE MOTION ARE [specify the grounds to be argued, including a reference to any statutory provision or rule to be relied on].

THE FOLLOWING DOCUMENTARY EVIDENCE WILL be used at the hearing of the motion: [list the affidavits or other documentary evidence to be relied on].

[DATE]

[Name, address, telephone number and email of moving motion participant's lawyer or moving motion participant]

TO: [Name, address, telephone number and email of responding motion participant's lawyer or responding motion participant]

FORM E

DRAFT ORDER ON MOTION

Pursuant to Section 6.01.07 of the CPAB Procedures

(Title of Proceeding)

ORDER ON MOTION

THIS MOTION, made by [identify moving motion participant] for [state the relief sought in the Notice of Motion, except to the extent that it appears in the operative part of the order], was heard this day [or heard on (date)], at the Review Panel of the Canadian Public Accountability Board, [insert address of location of Motion] [or by conference call/electronically via XXX].

ON READING the [give particulars of the material filed on the motion] and on hearing the submissions of counsel for [identify moving participants], [where applicable, add "(identify motion participant) appearing in person" or "no one appearing for [identify party], although properly served as appears from (indicate proof of service)"].

1. THE PANEL ORDERS that ...
2. THE PANEL ORDERS that...

(Signature of Chair)

FORM F

APPLICATION FOR EXPEDITED HEARING

Pursuant to Section 9.01.02 of the CPAB Procedures

(Title of Proceeding)

APPLICATION FOR EXPEDITED HEARING

APPLICANT:

The Canadian Public Accountability Board
150 York Street, Toronto ON M5H 3SP

(State the name, office address, phone number, email CPAB counsel)

CLAIM OF THE APPLICANT:

CPAB hereby requests an Expedited Hearing pursuant to CPAB Rules 609 and 610.

Part 1: ORDER(S) SOUGHT

1. (State what you are asking the hearing officer to order (use numbered paragraphs));

Part 2: FACTUAL BASIS

1. (State the facts that you will rely on. Use numbered paragraphs.)
2. Note that pursuant to **CPAB Rule 609**, the Applicant must describe the circumstances which warrant the imposition of an interim order.
3. Note that pursuant to CPAB Rule 610, a hearing officer can impose an interim order in prescribed circumstances.

Part 3: LEGAL BASIS

1. (State the legal basis for the application, and any legal sources you will rely on. Use numbered paragraphs).

Part 4: MATERIAL TO BE RELIED ON

1. (List and attach the materials/evidence you will rely upon to support the factual basis as described above. Use numbered paragraphs.) Non-documentary evidence-in-chief shall be submitted in affidavit form and the deponent shall be made available for cross-examination and re-examination at the hearing of the application unless the other parties agree that it is not necessary for the deponent to be so made available.

Date:

(Signature)

(Name, address, etc.)

FORM G

REPLY TO APPLICATION FOR EXPEDITED HEARING

Pursuant to Section 9.02.01 of the CPAB Procedures

(Title of Proceeding)

REPLY TO APPLICATION FOR EXPEDITED HEARING

RESPONDENT(S):

(State the name, address, phone number and email(s) of the participating audit firm and/or Designated Professional replying to the Application)

(State the name, office address, phone number, email of the respondent's counsel, if applicable)

REPLY OF THE RESPONDENT(S):

(State whether you deny or admit the allegations in the Application. Use numbered paragraphs).

Part 1: ORDER(S) SOUGHT

1. (State what you are asking the hearing officer to order. Use numbered paragraphs));

Part 2: FACTUAL BASIS

1. (State the facts that you will rely on. Use numbered paragraphs.)

Part 3: LEGAL BASIS

1. (State the legal basis for your reply, and any legal sources you will rely on. Use numbered paragraphs).

Part 4: MATERIAL TO BE RELIED ON

1. (List and attach the materials/evidence you will rely upon to support the factual basis as described above. Use numbered paragraphs.) Non-documentary evidence-in-chief shall be submitted in affidavit form and the deponent shall be made available for cross-examination and re-examination at the hearing of the application unless the other parties agree that it is not necessary for the deponent to be so made available.

Date:

(Signature)

(Name, address, etc.)