CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO

REGULATION 19-1

HONORARY MEMBERS

Adopted by the Council under the Chartered Professional Accountants of
Ontario Act, 2017 and the By-law on September 21, 2018, and effective as
of November 19, 2018 and amended on September 21, 2023.

TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application</td>
<td>2</td>
</tr>
<tr>
<td>Definitions</td>
<td>2</td>
</tr>
<tr>
<td>Eligibility</td>
<td>2</td>
</tr>
<tr>
<td>Nomination Process</td>
<td>2</td>
</tr>
<tr>
<td>Service Award Process</td>
<td>2</td>
</tr>
<tr>
<td>Revocation of Service Award</td>
<td>3</td>
</tr>
<tr>
<td>Use</td>
<td>3</td>
</tr>
<tr>
<td>Rights and Privileges</td>
<td>3</td>
</tr>
</tbody>
</table>
Application
This Regulation sets out the practice and procedure for Members to award and revoke honorary memberships.

Definitions
1. In this Regulation, words have the same meaning as they do in the Act and by laws.

Eligibility
2. An individual, who does not meet the requirements for membership in CPA Ontario, but who has engaged in conspicuous service to CPA Ontario or the Profession, and who has scrupulously and diligently upheld the objects of CPA Ontario, may be named an Honorary Member.

3. There are no limitations upon the total number of Honorary Members; however, for the honour to be meaningful, it should be sparingly bestowed.

Nomination Process
4. Only a Council Member or the President and Chief Executive Officer may nominate an individual for honorary membership.

5. The nomination shall be made to the Council.

6. The Council shall consider the nomination and, if approved by the Council, shall make a recommendation to the Members at the next Annual Meeting.

Service Award Process
7. The Members Entitled to Vote have the ultimate authority of naming an individual an Honorary Member; however, only individuals approved by the Council through the nomination process set out in this Regulation shall be eligible for honorary membership.

8. The Members Entitled to Vote may name an individual an Honorary Member by two thirds of the votes cast by those Members present at an Annual Meeting.

9. CPA Ontario shall issue an Honorary Certificate of Membership to every Honorary Member.
Revocation of Service Award

10. Any Member Entitled to Vote may request that the Chair of the Council add to the agenda of any Members’ meeting a motion to revoke an honorary membership.

11. The notice for the Members’ meeting shall specify the intention to pass such a resolution.

12. The Members Entitled to Vote may revoke the honorary membership of an Honorary Member by two thirds of the votes cast by those Members present in person at the Members’ meeting for which the notice was given.

Use

13. An Honorary Member may use “Honorary member of CPA Ontario” and “CPA Ontario (Honorary)” after their name, and may display the Honorary Certificate of Membership issued by CPA Ontario, but shall not be a Member, and shall not be entitled to use any of the protected accounting designations or initials in Ontario.

Rights and Privileges

14. An Honorary Member:

   14.1 is not a Member, and does not have any of the rights, privileges and obligations of a Member;

   14.2 may attend Members’ meetings without the right to vote; and

   14.3 may be consulted by the Council as an advisor at the discretion of the Chair of the Council, but is not eligible to be elected a Council Member.