



THE SAMOA INSTITUTE OF ACCOUNTANTS

RULES 2022

THE RULES to consolidate and amend the Rules 2008 and its amendments and continue to make provisions to govern membership, discipline, and other matters.

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Pursuant to section 7 of the Samoa Institute of Accountants Act 2006, the Institute at its special general meeting held on to amend hereby approved the following rules.

1. Short title and commencement - These Rules may be cited as the Samoa Institute of Accountants Rules 2022 and shall be deemed to come into force on the to amend.
2. Interpretation – (1) In these Rules, unless the context otherwise requires –

‘The Act’ means the Samoa Institute of Accountants Act 2006 and include any amendments thereof.

“Accounting Technician” means a member of the Institute, who under the rules of the Institute is entitled to use the designation “Accounting Technician”.

“Appeals Council” means the Appeals Council constituted under these rules.

“Chartered Accountant” means a member of the Institute, who under the rules of the Institute is entitled to use the designation “Chartered Accountant”.

“Chartered Accountant in Public Practice” means a Chartered Accountant who is for the time being the holder of a certificate of public practice.

“Councillor” means a member for the time being of the Council of the Institute.

“Days” means working days (not holiday days or week ends)

“Disciplinary Body” means the Disciplinary Body constituted under these Rules.

“Education Committee” means the Education Committee constituted under these Rules.

“Executive Committee” means the Executive Committee constituted under these Rules.

“Institute” means the Samoa Institute of Accountants constituted under the Samoa Institute of Accountants Act 2006.

“Membership Committee” means the Membership Committee constituted under these Rules.

“Member” or “Member of the Institute” means a person admitted as a member of the Institute and, for the purpose of disciplining members of the Institute, includes any person holding a temporary certificate of public practice issued under these Rules.

“Overseas List” in relation to members of the Institute, means a list of members who are ordinarily resident beyond Samoa that is prepared in accordance with these Rules.

“Prescribed” means prescribed by the Council.

“Present virtually” - refers to members participating through the use of video, audio, and other virtual online platforms

“Professional Accountancy Organisation (PAO)” refers to PAOs who are members of IFAC

“Professional Conduct Committee” means the Professional Conduct Committee constituted under these Rules.

“Provisional member” means a member of the Institute, who under the rules of the Institute is entitled to use the designation “Provisional member”.

“Register” in relation to the Institute means the appropriate registers of members to be kept in accordance with the Rules.

“Resident” means a citizen of Samoa, or a permanent resident as defined under the Immigration Act 1966.

“Secretary” means the Secretary to the Institute; and includes any officer for the time being performing the duties of Secretary.

“Temporary Certificate of Public Practice” means a certificate issued by the Council to non-members in accordance with the Rules.

Words importing the masculine gender include females. Words importing the singular number include the plural number and words importing the plural number include the singular number.

RULES

COUNCIL

The Council	<p>3. (1). There shall be a Council of the Institute which shall consist of the following councillors, who shall be the officers of the Institute:-</p> <ul style="list-style-type: none">(i) The President(ii) The Vice President(iii) The Treasurer(iv) The Secretary; and(v) Three other councillors <p>(2). No person shall be capable of holding office under subsection (1) of this section unless he/she is a member of the Institute who is not a Member of Parliament or an accountant technician or a provisional member referred to under rule 47 and is not suspended under the Rules.</p> <p>(3). Every member of Council, unless he/she sooner vacates his/her Office, shall hold Office until the next Annual General Meeting following the one at which he/she is elected to Office.</p> <p>(4). Each Officer of SIA shall not hold that Office for more than three (3) consecutive years.</p>
Terms of office of Councillors	
Nomination of candidates for Council	<p>4. No member shall be qualified to be elected a member of the Council unless a nomination in the form prescribed by the Council is lodged with the Secretary three (3) working days before the annual general meeting. The nomination shall be signed by two members qualified to vote at the election and by the person proposed for election consenting to nomination.</p> <p>A candidate nominated must be present at the AGM in person or virtually. Failing to be present, the nomination will be voided.</p>
No election if correct number nominated	<p>5. If the candidates validly nominated are not more in number than the vacancies for Council, the persons so nominated shall as from the next annual general meeting be deemed to be duly elected members of the Council. If the number of persons nominated is less than the number of vacancies, then the Annual General Meeting shall nominate the remaining vacancies but those nominated shall give their endorsement and shall be present at the Annual General Meeting.</p>
Election conducted by voting papers	<p>6. If the candidates validly nominated for Council before the Annual General Meeting or if the number nominated by the Annual General Meeting, are more in number than the vacancies, there shall be an election and it shall be conducted by means of voting papers as hereinafter provided.</p>
Scrutineers to be appointed	<p>7. If an election is necessary, the Council shall, from members of the Institute other than the candidates, forthwith appoint two scrutineers from members present.</p>
Voting paper	<p>8. The Secretary shall distribute to all members present at the Annual General Meeting voting forms.</p>

Method and procedure for voting	9. Each member who votes shall forthwith submit their voting form to the scrutineers.
Voting rights	10. Each member who is a Chartered Accountant shall have 1 vote.
Invalid papers	11. Should any member leave uncanceled upon his voting form in respect of any office the names of more persons than there are vacancies to be filled, then his/her vote in respect of the election for the office shall be invalid.
Voting papers to be sealed by scrutineers	12. As soon as the voting forms have been examined and the result of the election has been ascertained by the scrutineers, the voting forms shall be marked by the scrutineers for identification and shall be retained by them for two weeks after the election when they shall be destroyed by the scrutineers.
Chairperson to have casting vote	13. If there is an equality of votes the Chairperson of the annual general meeting may give such casting vote (i.e. a second vote) as may be necessary to remove the equality and complete the election, and the casting vote shall be made under secrecy between the scrutineers and Chairperson alone, before results are disclosed to the meeting.
Scrutineers to sign a report and hand same to the Secretary	14. The scrutineers shall make and sign a report in which they state the total number of voting forms received, the number rejected, and the grounds for rejection, the total number of votes in favour of each candidate and the names of those who are duly elected and shall hand the report to the Secretary at the annual general meeting.
Scrutineers report conclusive	15. The Scrutineers' report shall be sufficient evidence as to the fact of the election in the absence of evidence to the contrary. The Secretary shall advise under the direction of the Chairperson, the meeting of the outcome of the vote.
Elections take effect from annual meeting	16. Elections under these Rules shall take effect as from the conclusion of the annual general meeting.
Vacation of office of member of Council	17. The office of a member of the Council shall be vacated: <ul style="list-style-type: none"> (a) If he/she ceases to be a member of the Institute, or if his/her membership is suspended for any period; (b) If he/she is absent from the meetings of the Council for more than three consecutive meetings without the consent of the Council; (c) If he/she becomes bankrupt, or suspends payment of his/her debts, or compounds with or makes an assignment of his/her property for the benefit of his/her creditors or has been a director of a company which is insolvent and has gone into liquidation; (d) If he/she becomes a mentally defective person; (e) If he/she leaves permanently for overseas;

- (f) If he/she is found to have been guilty of any offence against section 13 and 14 of the Act and Rule 70 or of any conduct for which his/her name may be removed from the Register.
- (g) If he/she becomes a member of Parliament.

Resignation of member of Council	18. A member of the Council may resign his/her office by sending in his/her resignation to the Secretary, and on its acceptance by the Council, but not until then, he/she shall cease to be a member of the Council.
Removal of member of the Council	19. If a Council member fails to vacate his/her Office pursuant to Rule 17, the Institute may at any time, by a resolution passed by a majority of two-thirds of the votes of Council Members present at a special Council meeting, remove any member of the Council before the expiration of his/her term of office.
Casual vacancy on Council	20. In the event of a casual vacancy occurring in the Office of a Council member, the Council by way of a resolution passed by a majority of two-thirds of the votes of Council members present, may appoint a member of the Institute, to fill that vacancy, and the member appointed shall remain Office until the next annual general meeting.

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COMMITTEES

21. Pursuant to the relevant provisions of section 7 of the Act, the Council shall, at its first ordinary meeting after each annual general meeting, elect and establish the following committees:
 - a. The Executive Officers: To consist of the President, Vice-President, Treasurer and Secretary. The quorum of the Committee shall be three.
 - b. Professional Conduct Committee: To consist of five members of whom one shall be a Council member and three shall form a quorum, and which shall not include the President or the Vice-President.
 - c. Disciplinary Committee: To consist of five members of the Institute, of which one is a council member but shall not include any member of the Professional Conduct Committee, of whom three shall form a quorum.
 - d. An Appeals Tribunal: All members of Council who are not members of the Professional Conduct Committee or the Disciplinary Committee shall be the Appeals Tribunal.
 - e. A Membership Committee: To consist of five members of the Institute, which must include the Vice-President and two members in public practice. The quorum shall be three.
 - f. An Education Committee: To consist of five members of the Institute including the President, and four members of the Institute. The quorum shall be three.
 - g. Practice Review Committee: To consist of five members of the Institute which must include a non-practitioner

member of the Council who also shall be Chairperson, and three members who are practitioners. A member of this Committee shall not be a member of the Professional Conduct Committee or the Disciplinary Committee. The quorum shall be three.

- h. Social Committee: Shall be chaired by the Treasurer and consist of at least ten (10) members of the Institute appointed by the Council.
- i. Any other committee the Council may establish from time to time as it sees fit for the advancement of the Institute goals.

22. (1) Each Committee refers to in Rule 21 (b-i) shall at its first ordinary meeting following the annual general meeting, appoint (if the Chairperson is not appointed by these rules) a Chairperson who shall take office until the date of the next annual general meeting.

The Chairperson shall convene and preside over meetings, unless absent, and in such a case the meeting shall appoint an acting Chairperson.

- (2) The Chairperson of each committee shall have a casting vote in the event of an equality of votes.

- (3) Each committee established by the Council pursuant to the powers conferred on it by these rules shall include at least one Councillor.

RULES

PROCEEDINGS AND POWERS OF THE COUNCIL

Meeting of Council, how called

23. A meeting of the Council may at any time be called by order of:
- (a) The President or
 - (b) The Vice President in the absence of the President; or in the event of the President's incapacity through illness, or through the office of President being temporarily vacant, or
 - (c) Two members of Council in writing, addressed to the Secretary.

Notice of Council meeting

24. Two days notice of a meeting of the Council, shall be sent to each member of the Council, and the notice shall, so far as practicable, contain a statement of the business to be transacted at the meeting.

Chairperson of Council

25. At all meetings of the Council, the President, or in his/her absence the Vice-President, shall be Chairperson; and in the absence of both, the Chairperson shall be elected from among those present.

Majority of Council to rule

26. At all meetings of the Council, the President, or in his/her absence the majority shall rule the minority (except where otherwise required by these Rules), and the Chairperson shall have a casting vote in the event of an equality of votes.

Adjournment of meetings of Council

27. Subject to the provisions of the foregoing Rules, the Chairperson of any meeting of the Council may, with the consent of the meeting, adjourn the meeting from time to time and from place to place. No notice is required to be given of an adjourned meeting unless it is so directed in the resolution or adjournment.

Quorum of Council	28. The quorum of the Council shall be four except as otherwise specially provided in these Rules.
Council Meetings Procedure and policy	29. (a) Councillors must keep all matters discussed in Council Meetings confidential unless specifically approved by Council for disclosure. (b) Decisions reached by Council in its meetings are a collective responsibility, irrespective of the movers of such decisions. (c) Where there is a conflict of interest involved councillors should declare their interest and not take part in decisions where their personal interests are affected.

ALLOWANCE, RECEIPTS AND PAYMENTS

Council allowances	30. Council members may be paid by way of honorarium such sum and may be granted such other benefit as the Institute may from time to time determine.
Receipts and payments	31. All money received by the Institute shall be paid into the account of the Institute at its bankers; and cheques or withdrawal slips drawn upon its bankers shall be signed by the Treasurer or other Council member authorised by the Council.

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Investment of funds	32. All funds of the Institute not needed immediately for the ordinary purposes of the Institute may be invested in the name of the Institute in any authorised investments.
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RULES

REGISTERS OF MEMBERS

Registers of members to be kept	33. The Secretary shall establish and maintain the following registers of members: (a) A register of all Chartered Accountants (b) A register of all Accounting Technicians (c) A register of all Chartered Accountants in Public Practice (d) A register of all members resident overseas (e) A register of all persons issued with a temporary certificate of public practice under these rules. (f) A register of Provisional Members (g) A register of Life Members
Register to be available for public inquiry	34. The registers kept under Rule 33 shall at all reasonable times be available for public inquiry.
Publication of registers of members	35. The Council through the Secretary shall publish and widely circulate the register of members up to the date of the annual general meeting, no later than 60 days after the annual general meeting.
Registration	36. The Secretary shall register any person approved by Council for registration in the above registers once fees and dues required in each case has been paid to the Treasurer.

Members to advise changes	37. For the purpose of the preparation of the registers of members, each member shall inform the Secretary of any change of address or employment, to facilitate contacting members for purposes of the Institute.
Notices to members	38. All notices required by the Act or by these Rules to be given to any member shall be forwarded by email or such other means as Council determines to such address as may last have been entered in the records of the Institute.

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COMMON SEAL

Custody of Common Seal	39. The Secretary or any other member of Council shall have custody of Common Seal under the control and authority of Council.
Affixing the Common Seal	40. Except as otherwise provided in these Rules the Common Seal shall not be affixed to any instrument except by order of the Council; and every instrument to which the Common Seal is affixed shall be signed by any member of the Council, and countersigned by the Secretary or by any other person authorised by the Council.

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OTHER POWERS OF THE COUNCIL AND USE OF DESIGNATIONS

General powers of the Council	41. Subject to the provisions of the Act and these Rules, the Council may determine the duties, salaries, and remuneration of staff or any other service provider of the Institute, and may make such arrangements and enter into such agreements with them or any of them as the Council shall think fit.
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Subject to these rules and the Act, the Council, acting lawfully, may exercise all the other powers and functions of the Institute, except as to such matters as are by the Act or by these Rules to be transacted by or at a general meeting of the members of the Institute.

Powers of the Council to establish membership designations	42. (1) Council is empowered to approve from time to time, designations for use by certain members holding the various degrees of membership in the Institute as prescribed under rule 47.
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Misuse of designations or their abbreviations by members shall be unprofessional conduct.	(2). The use of such designations or designatory letters by members of the Institute who are not members of such groups shall be deemed to be unprofessional conduct in terms of the Rules of the Institute.
	(3) The Council is empowered to authorise the issue of certificates of membership to members of such groups, under such conditions as may be prescribed from time to time.
	(4) Subject to the provisions of the Act and these Rules, Council may authorise the prescribing of additional post-qualification examinations for such subjects as the Education Committee may think fit, to make such provisions for the recognition of passes obtained in such examinations or other examinations of equal standing in whatever manner the Education Committee deems fit

and to grant exemption for any subject or subjects passed in such other examination.

(Refer to section for Examination Rules and Continuing Professional Development)

- (5) Subject to the provisions of the Act and these Rules, and under such conditions as it deems fit, Council may authorise the prescribing of additional practical experience requirements for admission to a degree of the Institute established in accordance with Rule 47.

Circular
Resolution
valid

43. A Council resolution in writing in an emergency situation forwarded to all members of the Council present in Samoa, and assent thereto signed by at least four of them, shall, on being recorded in the minute book of the Council, be as valid as a resolution duly passed at a Council meeting.
44. The Council is hereby empowered to draw up and issue a standard schedule of fees for professional services, as it deems appropriate from time to time.

Place of
Registered
Office

45. The Council shall decide the place of the registered Office, which shall be in the general business area of Apia.

RULES

MEMBERS

Admissions to
membership

46. All admissions and elections of members shall be approved by resolution of the Council subject to the provisions of the Act and these rules. The Council may in its absolute discretion admit or elect to any degree of membership any person whom the Council considers to be of good character and reputation to be so admitted or elected.

To be admitted as a member subject to Rule 47, Council shall require every applicant to satisfy the prescribed qualifications and provide evidence of being of good character as set out by these rules or the Act.

47. There shall be five core degrees of members of the Institute, namely;

- 1) Chartered Accountant- a member of the Institute who under the rules of the Institute is entitled to use the designation "Chartered Accountant" or the abbreviation "CA" instead.
- 2) Accounting Technician – a member of the Institute who under the rules of the Institute is entitled to use the designation "Accounting Technician" or the abbreviation "AT" instead.

Accounting Technician will demonstrate that he/she has achieved a certain level of education in accounting and possessed significant accounting skills and practical experience in the work of a Chartered Accountant in public practice or in commerce and industry or other recognized organizations.

Degrees of
membership

A person who does not meet the educational standards to qualify as a Chartered Accountant can join the Institute as an Accounting Technician provided that person:

- is a citizen of Samoa or permanent resident; and
- has attained 21 years of age; and
- holds a Diploma with a major in accounting; and
- has at least 10 years of work experience which involved the preparation or auditing of financial statements; and
- is of good character; and
- is willing to abide by the Rules and Code of Ethics of the Institute.

Application for membership must be addressed to the Secretary and shall include references from your current and previous employers and any other information as the Council may direct from time to time.

Accounting Technicians are not qualified under rule 60 for a certificate of public practice.

3) Life Member

The Institute may award Life membership to a Fellow Chartered Accountant in recognition of eminent achievement and service of the highest degree. This is the highest honour the Council can bestow on a member.

A Life Member is not required to pay membership fee.

4) Fellow

A member of the Institute who under the rules of the Institute is entitled to use the designation "Fellow Chartered Accountant" or the abbreviation "FCA" instead.

The Institute may confer fellow membership to a Chartered Accountant for outstanding contribution to the accountancy profession and/or service to the community. Designated by the letters FCA or FCA(PP) whichever is applicable, fellow membership demonstrates to the general public that your experience and continued high standards of professionalism and dedication are recognised by the Institute.

In order to become a fellow member, you must have a minimum of 20 years' work experience including at least 10 years in a Senior Executive position, gained since becoming a Chartered Accountant.

The nomination for fellow membership shall be in writing and signed by the person nominated and by at least two Chartered Accountants to act as your referees. Your referees need to have known of your work experience and of your other relevant contributions to the accountancy profession and the general public, and be willing to vouch for your suitability for fellow membership.

For the purposes of Rule 47(4) a Senior Executive is defined as a position at the highest level of management of an organisation.

5) Provisional member

The Institute confers this membership to those who wish to commence the CA Program.

As a Provisional member you have four years to complete the CA Program, including four education subjects and the prescribed relevant experience requirement, in order to become a CA.

Depending on your prior study and work experience, you may gain recognition toward your experience requirement.

As a PM, you also have access to the many benefits of membership. You will belong to the network of SIA members, and receive special rates on products and services, discounts on professional development programmes and access to valuable resources to enhance your career and professional development.

Membership is only active when fees are paid and you are currently registered in the CA program for that year.

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| Designations
of
members | 48. A 'Chartered Accountant' may be entitled also to use the following designations: <ul style="list-style-type: none">a) Fellow Chartered Accountant "FCA" when he is awarded a Fellow membership;;b) Chartered Accountant in Public Practice "CAPP" when he is issued with a Certificate of Public Practice (CPP);c) Fellow Chartered Accountant in Public Practice "FCAPP" when a fellow member is issued a Certificate of Public Practice. |
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An 'Accounting Technician' shall be designated as "AT"

Each member of the Institute ordinarily resident beyond Samoa, when using the designations above to indicate his/her membership of the Institute, shall use each such designation with the word "(Samoa)" added immediately after

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| Powers of the
Membership
Committee | 49. (a) The Membership Committee shall have such powers and duties in respect of the examination of applicants' qualifications for membership, whether in respect of practical experience or otherwise, and in respect of any matters concerning membership, as from time to time may be delegated to them by the Council. |
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| Qualifications
for membership | <ul style="list-style-type: none">b) Every person is qualified for membership of the Institute who:-<ul style="list-style-type: none">i. Is a citizen or a permanent resident of Samoa, or a non-citizen holding a temporary work permit; andii. Has attained the age of 21 years; andiii. Is of good character; andiv. Holds the prescribed qualifications; andv. Has completed the CA Program of the Institute |
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Approved Professional Accountancy Organisations (PAOs)	<p>50. A citizen or permanent resident of Samoa may be considered a member of the Institute for the purposes of Rule 49, if they hold a Chartered Accountant or similar qualification from the following PAOs or a recognised PAO as approved by the Council from time to time:</p> <ul style="list-style-type: none"> (a) Institute of Chartered Accountants of Scotland; (b) Institute of Chartered Accountants in England and Wales (ICAEW); (c) Chartered Accountants Ireland; (d) Association of Chartered Certified Accountants (ACCA) incorporated in the United Kingdom; (e) Canadian Institute of Chartered Accountants (CICA); (f) CPA Australia; (g) Institute of Public Accountants (IPA) in Australia; (h) Fiji Institute of Accountants; (i) Chartered Accountants Australia and New Zealand (CAANZ);
Duty of members to Observe the Code of Ethics	51. Every person who is admitted to membership of the Institute shall undertake to observe the Institute's Code of Ethics in force at the time of his/her admission and as amended from time to time by the Institute.
Re-admission fees and penalties	52. Where any member who may have resigned from the Institute, or whose name has been struck off the Register for non-payment of subscription and who has failed to apply for reinstatement within 12 months, if readmitted, he/she shall pay a re-admission fee of \$200 together with such additional penalty as may be fixed by the Council, which penalty shall not exceed the sum which the applicant would have paid to the Institute by way of fees if he had remained a member.
De-registration for Non-payment of fees	53. (a) Any member who has not paid the required membership fees 1 year after due date, shall, without exception, automatically be de-registered and subject to rule 52 and 54.
Due dates for membership subscriptions and public practice fees	<p>(b) Any sum paid after its due date shall attract penalty interest of 10% flat rate.</p> <p>(c) For purposes of rules 53(a) and 53(b), the due dates for members' annual subscriptions is 31 January each year respectively.</p>
Liability for fees after removal of name from Register	54. Where in any year the name of any person has been removed from any register of members in consequence of the non-payment of his/her annual subscription the person shall nevertheless be liable to pay the amount of that year's subscription and any other sums due by him/her to the Institute and shall be liable otherwise as a member. The maximum sum payable shall be up to two previous years' membership fees.
No person is to become a member until entrance and	55. Where any person is approved for admission as a member of the Institute and does not pay the admission and membership fee prescribed by these Rules within two months after notice given

membership
fee paid

him/her by post (or other means) to pay the same, the admission
or election shall be void.

Members to
be referred
copies of
Act, these
Rules and the
Code of
Ethics

56. Every person becoming a member of the Institute, shall be referred to, a copy of the Act and of these Rules and of the Code of Ethics of the Institute and shall be bound by the Act and by these Rules and by the Code of Ethics in force at the time of his admission or election, and by any amendments or additions which may be made thereto from time to time.
57. Upon a person being admitted to the Institute as a Chartered Accountant or an Accounting Technician, he/she to be entitled to a certificate as to degree of membership under Seal to which shall be affixed the signature of the President and the countersignature of the Secretary, and its issue shall be recorded in a register kept for that purpose.

PRACTICAL EXPERIENCE

58. Before admission to full membership of the Institute, the Council must be satisfied that the candidate:

- (a) Has had not less than three years relevant practical accounting experience, in the service of a public accountant in public practice or in a public sector or private sector organisation, which in the opinion of the Membership Committee is satisfactory experience in terms of practical experience guidelines approved from time to time by the Council.

PROVIDED that relevant practical accounting experience shall include accounting teaching experience at a university or other educational institution, such experience being acceptable to the Membership Committee; And

- (b) Has had not less than twelve months advanced professional experience within the period specified in paragraph (a) of this Rule that embraces responsibility for:

- i. Exercising judgment:
- a) In the determination of financial position and results of operations for a business or administrative organisation, or
 - b) In the process of forming an opinion on the fairness of financial position and results of operations as presented by a business or administrative organisation;

OR

- ii. Involvement at a senior level in financial management in a business or administrative organisation such as:
- a) Making decisions from interpretation of accounting information, or
 - b) Design and implementation of management information systems, or
 - c) Assessing the implications of tax rules, economic trends or other financial indicators for optimal results from business activity, or
 - d) Determining the costs and benefits from involvement in projected activities;

OR

- iii. Other accounting, advisory, consulting, teaching, or related work not otherwise specified, which calls for the exercise of appropriate professional knowledge and skill which, in the opinion of the Membership Committee, justifies admission.

PROVIDED that the Membership Committee shall normally require the advanced professional experience to be obtained during twelve months continuous employment with the same employer and after completion of the examination requirements of the Institute; AND **PROVIDED FURTHER** that the advanced professional experience shall be obtained within ten years preceding the application for full membership of the Institute

- 59. Any member of the Institute at the date on which these Rules come into force who may, for adequate reasons, wish to obtain evidence that in the opinion of the Membership Committee of the Institute he has fulfilled the practical experience requirements specified in these Rules may, on appropriate evidence being adduced, obtain a memorandum from the Institute to that effect.

CERTIFICATE OF PUBLIC PRACTICE

Conditions
for issue of
Certificate of
Public
Practice

- 60. (1) A Certificate of Public Practice shall be issued by Council to a Chartered Accountant who has satisfied the Council that he/she meets the following requirements:
 - (a) Is a citizen of Samoa or a permanent resident of Samoa; and
 - (b) Is a fit and proper person to offer accounting services to the public; and
 - (c) Intends holding himself/herself out as offering accounting services to the public as defined in the Act and these Rules and has an office or other suitable premises within Samoa from which to operate his/her practice; and
 - (d) Has been a Chartered Accountant member of the Institute for not less than ten (10) years; and
 - (e) Has not had less than five (5) years' acceptable senior accounting services experience with an approved and recognised employer; and
 - (f) Does not hold a full time employment (unless with the written consent of the employer); and
 - (g) Has attended an induction and any other approved program for Public Practitioners, as required by Council from time to time.
- (2.) Nothing in rule 60(1) limits the Council from imposing any restrictions, terms or conditions on any Certificate of Public Practice issued under that section.
- (3.) No member of the Institute shall have the right to offer accounting services to the public under the designation "Chartered Accountant in Public Practice" CAPP or under any other designation unless he is the holder of a certificate

of public practice issued under Rule 60 and requirements of Rule 61 and in accordance with section 15 of the Act

(4.) For the purpose of the above Rule, accounting services shall be deemed to include the offering of any of the services customarily offered by Chartered Accountants in Public Practice, including, inter alia the offering of:

- audit and assurance
- bookkeeping
- taxation services
- financial and external reporting
- business management
- forensic accounting
- insolvency and corporate reconstruction
- business valuation
- estate planning
- trust management
- financial planning
- management advisory services

or any other service which Council may resolve is deemed to be included from time to time.

(5) For the purpose of this Rule, "holding out" shall include, inter alia, any action from which it may reasonably be inferred that the member is offering accountancy services to the public but shall not include services such as the undertaking of honorary unpaid church and social appointments, family engagements or trusteeships.

Evidence of practice	61.	The Council may at any time resolve that a member is competent to be a Chartered accountant in public practice and issue or cause to be issued a certificate of public practice in respect of that member, to take effect as from the date of the resolution. The member shall be liable for the fees payable by members so classified as from that date.
Power to require evidence	62.	It shall be competent for the Membership Committee or Council to require any member to produce such evidence as may be necessary to enable it to determine whether such member should be treated as a Chartered accountant in public practice, and members shall supply all evidence that may be required by the Membership Committee or Council for that purpose.
When Certificate of Public Practice lapses	63.	Whenever any Chartered accountant in public practice ceases so to practice, his/her certificate of public practice shall, lapse unless and until the Council resolves that he/she shall again be treated as a Chartered accountant in public practice, and when such certificate of public practice lapses it shall be returned forthwith to the Institute.
Agreement to review necessary	64.	It shall be a condition of a member obtaining or holding a Certificate of Public Practice that the member agrees to submit to and cooperate in a Quality Assurance Review of the work performed by that member, such review to be carried out pursuant to Rules 69 to 73.

Issue of a
Certificate of
Public Practice

65. (1) There shall be two types of Certificates of Public Practice, being Certificate of Public Practice - Full License, and Certificate of Public Practice - Accounting Services subject to Rules 60 and 67
- (2) Upon a member being granted a practising certificate in terms of the provisions of Rules 60 and 61 he/she shall, upon signing a receipt acknowledging the same to be the property of the Institute, be entitled to a practising certificate which shall entitle him/her to publicly practice the profession of accountancy as a member of the Institute. Every such certificate shall contain reference to the time, conditions specified under the rules and the Act under which it is issued, and shall be issued under the Seal of the Institute, and shall be signed by the President and countersigned by the Secretary. The issue of every such certificate shall be recorded in a register kept for that purpose.

Public Practice
fees

66. Each member of the Institute who is for the time being the holder of a certificate of public practice shall, in addition to the annual subscription, pay an annual practising certificate fee at not later than 31 January each year and of such amount as may from time to time prescribed by the Council provided that the Council may not vary the fee in any one financial year by an amount exceeding 20 percent of the then current fee unless the Council first obtains the approval of the Institute in general meeting to a variation in excess of 20 percent.
67. Notwithstanding the requirements of Rule 60, the Council may issue a Certificate of Public Practice with specific restrictions on auditing and assurance if the member applying fails to satisfy the minimum five (5) years acceptable experience in auditing.
68. Subject to the requirements of Rule 60, Council may consider a Certificate of Public Practice to a Samoan citizen holding a current CPP from a recognised PAO at the time of application and specific restrictions and conditions as prescribed by Council.

PRACTICE AND QUALITY REVIEW

69. The Practice Review Committee shall act on behalf of the Council in the supervision and review of any member's practice from time to time to ensure that professional standards are maintained. The review shall be in accordance with the requirements of the Institute's Quality Assurance process.
70. The Council may review the conduct of a licensed auditor or registered audit firm in response to a request under any legislation as a practice review under Rule 69.
71. The Practice Review Committee, in carrying out its duties, shall have the power:
- (a) To carry out the quality assurance review of any member's practice in accordance with the procedures as specified by the Council from time to time; consistently and uniformly applied.
 - (b) To require the member to respond to any request for information and/or to produce any document or other material in the member's possession, custody or control which may be required for the purposes of determining the timing and scope of a review;
 - (c) To retain the services of any persons under contract to the Institute approved by Council to undertake quality assurance and practice reviews and to authorise those persons to interview any member and to examine any working paper, files, books,

documents or other material that are directly relevant to the work of the Board;

(d) To charge the member a fee for the review of their practice as determined by the Council from time to time;

(e) To lodge a complaint with the Professional Conduct Committee if in the opinion of the Board the practice review of a member had disclosed a failure to maintain professional standards that is sufficiently serious as to reflect adversely upon the professional competence, reputation or integrity of the member;

(f) To communicate on areas needing improvement to reviewed members on a confidential basis.

72. On completion of a review, the Institute May do ONE or more of the following:

(a) Determine that no further action is required;

(b) Determine that further action should be taken in accordance with the powers given, and the procedures set by the Council from time to time or in accordance to the simplified audit regulations adopted by the Institute.

(c) Following consultation with the Practice Review Board, lodge a complaint with the Professional Conduct Committee where it considers that a member has failed to professional standards or has breached the Act, the Rules, the Code of Conduct, the audit regulations; and/or

(d) Direct the member or the member's practice not to undertake specified assignments (such as audits or receivership), except under supervision of a member approved by the Institute and/or after having undertaken a period of training as specified by the Institute;

73. No member of the Practice Review Committee and no person acting on behalf of the Board shall disclose any matter, or information, arising out of or obtained in the course of a quality assurance and practice review, or any report of such practice review, to any other person except.

(a) if, as a result of a practice review, the Practice Review Board is of the opinion that a complaint should be lodged with the Professional Conduct committee and the Board determines that any such matter, information or report may be disclosed to the Professional Conduct Committee or Disciplinary Body; or

(b) as may be required by the court; or

(c) as may be required by statutory authority; or

(d) as may otherwise be permitted in accordance with the Institute's powers under Rule 69.

(e) In relation to the performance of the Institute's quality review functions and any other enactment where required.

TEMPORARY CERTIFICATE OF PUBLIC PRACTICE ISSUED TO NON-MEMBERS

Conditions and
terms of issue for
Temporary

74. The conditions under which Council may issue a temporary certificate of public practice are as follows:

- (a) The applicant is a member of a professional accounting body specified under rule 50 and recognised by the Institute, who has a current certificate of public practice in his/her country issued by his/her professional body.
- (b) The payment of a fee as Council determines from time to time, soon after approval by Council of the application.
- (c) If after 30 days of notice to the applicant of acceptance of application and for payment of the necessary fee such fee still remains outstanding the approval shall then be rescinded.
- (d) All certificates issued shall only entitle the temporary practitioner to carry out work for a specific client or clients approved by the Council and on the terms and conditions upon which the certificate is issued. Solicitation of other work not approved by Council shall not be permitted.

75. In the event a person is granted, on application, a temporary certificate of public practice under rule 74, then, subject to rule 74(b) and 74(c) Council shall issue a Temporary Certificate of Public Practice.

FUNDAMENTAL RULES

76. The following Rules shall be deemed fundamental Rules of the Institute;
- (a.) No member shall allow any person, firm, or corporation, not being a member of the Institute, to practise in his/her name as a Chartered accountant in public practice (CAPP).
 - (b.) Except with the consent of the Council or as hereinafter provided in subsection (e) of rule 76 no member shall offer any accounting services, to any such company whereby the principal financial benefit or the effective control is vested directly or indirectly in any one or more of the following persons, namely the member, any of his/her partners, his/her spouse, child, parent, brother or sister, or the spouse, child, parent, brother or sister of any such person.
 - (c.) No holder of a certificate of public practice shall, in any way, practise other than –
 - (i) In his/her own name; or
 - (ii) In the name or names of his/her partner or partners being chartered accountants in public practice; or,
 - (iii) in a trading name that does not bring the Institute into disrepute, and has been approved by Council; or
 - (iv) In a firm name under which he/she would be entitled to practise at the commencement of these Rules or which is derived from the names of present or former partners of the firm who are or were Chartered accountants in public practice; or
 - (v) In the name of any overseas firm of accountants with which he/she, his/her partner, partners of a firm has entered into a formal agreement approved by the Council pursuant to ethical provision EP7 of the Code of Ethics.

(d.) No member shall allow any person, firm or corporation (not being a member of the Institute) to practice in his/her name as a Chartered accountant, nor shall he/she report on, certify or express an opinion on accounts examined for the purposes of such report, certification or opinion by a person other than a member of his/her firm or of his/her staff, unless such other person is a member of the Institute, or of an association recognised under Rule 50.

(e.) Notwithstanding the provisions of subsection (a), (b), (c) and (d) above:

i. A member may form a company registered under the Companies Act 2001, formed for the purpose of offering accounting services in accordance with such conditions as are laid down by Council from time to time and with respect to the code of Ethics in connection therewith.

ii. A member may offer management advisory services either as proprietor, or as a partner of a business offering such services, or as a director, officer or shareholder of a limited or unlimited company, offering such services, and in any of the above capacities may associate with persons who are not members, provided such partnership or company is operated in accordance with such conditions as are laid down by Council from time to time in the Code of Ethics in connection therewith.

PROVIDED that in either case such partnership or company is operated in accordance with such conditions as are laid down by Council from time to time in the code of Ethics in connection therewith; and **PROVIDED** further that in every such case under this subsection (e) in which a member practises in partnership with a person who is not a member, the member will be considered responsible for and subject to the Disciplinary procedures prescribed by these Rules if the partnership or any partner thereof who is not a member of the Institute does or omits to do any act, deed, matter or thing which if such last-mentioned partner or the other members of such partnership had been members of the Institute would have been a breach of the provisions of the Act and/or these Rules and/or the Code of Ethics of the Institute.

DISCIPLINARY PROCEDURES

Lodging a Complaint with the Professional Conduct Committee

77. All complaints relating to the professional conducts of members of the Institute lodged with or referred to the Council or any Council member shall be referred by the Council to the Professional Conduct Committee for investigation.

78. Any person may lodge a complaint with the Institute concerning a member, whether or not the conduct complained of relates to conduct occurring in Samoa. Every complaint shall be:

(a) in writing; and

(b) supported by any statutory declaration or additional information the Professional Conduct Committee may require.

Initial
Investigation
and Decision

79. On receipt of a complaint, the Professional Conduct Committee shall refer it to the member concerned, unless the complaint:
- (a) is frivolous;
 - (b) is vexatious;
 - (c) is an abuse of process;
 - (d) relates to historical issues that would no longer be practical to investigate;
 - (e) is of an insufficient nature to warrant referral to the member; or
 - (f) can be resolved by referral to an alternative forum and in all the circumstances it is reasonable for the complaint to be so resolved.

Where a complaint is referred to the member concerned, the Professional Conduct Committee shall require the member within 21 days or, in circumstances where the Professional Conduct Committee is satisfied that a response within that timeframe is not reasonably practicable, such longer period of time as the Professional Conduct Committee thinks fit, to respond in writing to all matters raised in the complaint and any other matters required by the Professional Conduct Committee.

80. The Professional Conduct Committee shall investigate the complaint and make a decision and adopt one or more of the following courses of action:
- (a) Decide that no further action be taken.
 - (b) Caution the member, whether or not the member has breached the Act, these Rules or the Code of Ethics.
 - (c) Investigate and make a decision in regard to any other matter arising out of the complaint or the Professional Conduct Committee's investigation of the complaint.
 - (d) Where the Professional Conduct Committee is satisfied on reasonable grounds that:
 - (i) the member has been convicted of an offence punishable by imprisonment or a fine; or
 - (ii) the member has acted in a manner unbecoming of a professional accountant; or
 - (iii) the member has been adjudicated bankrupt;

and that the matter is sufficient to warrant referral to the Disciplinary committee, the Professional Conduct Committee may refer the matter directly to the Disciplinary Committee for a hearing.

81. For the purposes of any investigation, the Professional Conduct Committee may:

(a) make, or employ any person to make, such inquiries as the Professional Conduct Committee considers necessary; and

(b) require any member or former member of the Samoa Institute of Accountants to whom the investigation relates to provide the Professional Conduct Committee or any person so employed within 21 days or such longer period of time as the Professional Conduct Committee thinks fit, any documents, things or information that are in the possession or under the control of that member or former member and that relate to the subject matter of the investigation; and

(c) take copies of any documents that are provided to the Professional Conduct Committee; and

(d) require the member at the member's own cost to attend before the Professional Conduct Committee on at least 21 days notice to confer regarding the complaint; and

(e) request the complainant at the complainant's own cost to attend before the Professional Conduct Committee on at least 21 days notice to confer regarding the complaint.

(f) may appoint a barrister or solicitor or any member (who may be a member of the Professional Conduct Committee) to present its case against the matter charged.

82. To avoid doubt, the powers of the Professional Conduct Committee under Sections 7, 9 – 13 of the Act:

(a) may be exercised for the purpose of investigating complaints against members and former members of the institute and the powers and procedure of the Professional Conduct Committee;

(b) shall be exercised observing the rules of natural justice;

(c) may be exercised where any matter relating to the investigation, hearing and determination of any charge laid against a member is not provided for under the Act, the provisions of these rules and Commissions of Inquiry Act 1964 shall apply.

General

83. Where the Professional Conduct Committee finds that the member concerned:

(a) has failed within the time specified in Rule 79 and/or 81 to respond in writing to all matters raised;

(b) has failed, within the time specified in Rule 79 and/or 81 or such longer period of time as the Professional Conduct Committee thinks fit, to provide any documents, things or information required by Rule 81;

(c) has failed to attend before the Professional Conduct Committee, having been required to do so under Rule 81, the Professional Conduct Committee may, without giving further notice to the member:

(d) refer the matter to the Disciplinary Committee

84. Before referring the matter to the Disciplinary committee in respect of a complaint, the Professional Conduct Committee may explore with the complainant and the member the possibility of the Complaint being referred to conciliation, mediation, arbitration or

other dispute Resolution process and referring it accordingly if the parties agree.

Where any complaint is referred to conciliation or mediation under this Rule and the parties fail to resolve the dispute within 60 days of such reference, or other such time period as specified by the Professional Conduct Committee, the Professional Conduct Committee shall refer the matter to the Disciplinary Committee.

85. Where the Professional Conduct Committee deem appropriate, it may also direct the Institute to conduct specified periodic reviews of the member's practice, and to report its findings directly to the Professional Conduct Committee.

86. At any time after receipt of a complaint, the Professional Conduct Committee may apply to the Disciplinary committee for an order that the member concerned be suspended from the membership of the Institute until further order of the Disciplinary committee.

87. The Professional Conduct Committee may at any time review and reconsider a decision which it has made under rule 80 where new information has been obtained by the Professional Conduct Committee after the date of the decision which the Professional Conduct Committee considers would have been material to its decision.

88. Subject to these Rules, the Professional Conduct Committee shall propose to Council regulations to its procedures as it thinks fit.

Disciplinary
committee

89. Where a complaint has been lodged with the Professional Conduct Committee and the Disciplinary committee is satisfied that it is necessary or desirable to do so having regard to the interests of the public or to the financial interest of any person, the Disciplinary Committee may make an order:

(a) suspending the member from membership of the Institute until further order of the Disciplinary committee; and

(b) directing that after 14 days has elapsed, notice of the suspension be published.

90. A member who is suspended under Rule 89 may apply to the Disciplinary committee for revocation of the suspension order or the order directing publication.

91. Within 14 days of receiving notice of any refusal of the Disciplinary committee to revoke a suspension order or an order directing publication under Rules 108 and 109, a member may appeal against the refusal in writing stating the grounds of appeal to the Appeals Council.

92. Where a member who has been suspended under Rule 89 applies to the Disciplinary committee under Rule 90 or appeals to

the Appeals committee under Rule publication of the notice of the suspension shall be delayed until the application or appeal has been determined.

93. Where the Professional Conduct Committee refers any matter to the Disciplinary Committee for hearing:

(a) the Professional Conduct Committee must give written notice to the Disciplinary committee of the charges against the member;

(b) the Disciplinary Committee (DC) must give the member, not less than 35 days prior to the hearing before the DC, notice of the date of the hearing and of the charges against the member;

(c) the Professional Conduct Committee must give the member, not less than 28 days prior to the hearing before the Disciplinary Committee, a bundle of evidence to be presented by the Professional Conduct Committee at the hearing including:

(i) copies of any briefs of evidence and/or a summary of any oral evidence that the Professional Conduct Committee proposes to place before the Disciplinary Committee; and

(ii) copies of all documents that the Professional Conduct Committee intends to place before the Disciplinary Committee as evidence at the hearing;

(d) the member must, not less than seven days before the date of the hearing, give written notice to the Disciplinary Committee of:

(i) which charges (if any) are admitted, and which are disputed;

(ii) whether the member intends to attend the hearing;

(iii) whether the member intends to be represented by a lawyer or by some other representative at the hearing and, if so, the name and contact details of the representative; and

(iv) whether the member intends to call any evidence at the hearing, and if so, the names of the witnesses.

94. The Chair of the Disciplinary Committee may, of the Chair's own motion or on the application of the Professional Conduct Committee or the member, give such further directions as the Chair thinks fit in respect of the exchange of evidence or submissions in advance of a hearing. For example, the Chair may direct that one or both parties must provide written briefs of all evidence to be given at the hearing, or that one or both parties must provide written submissions in advance of the hearing, or that the time frames in Rule 88 be extended. No direction under this Rule may reduce the periods of notice provided for in Rule 93 (b) or (c).

95. The Professional Conduct Committee may amend the charges against a member by giving written notice of the amended charges to the Disciplinary Committee and to the member:

(a) not less than 30 days prior to the date of the hearing of the charges before the Disciplinary committee; or

(b) at any other time, with the consent of the member or with the leave of the Disciplinary committee. Where the Disciplinary committee grants leave under this paragraph, it may adjourn the hearing and may give such directions as it thinks fit under Rule 94.

96. If the Professional Conduct Committee seeks to present evidence at a hearing before the Disciplinary Committee, notice of which has not been given in accordance with Rule 93(c) or in accordance with any direction given under Rule 94, that evidence may only be presented:

(a) with the consent of the member; or

(b) with the leave of the Disciplinary committee. The Disciplinary committee may grant leave only if it is satisfied that doing so will not materially prejudice the member, and it is in the interests of justice to do so. The Disciplinary committee may, as a condition of granting leave:

(i) adjourn the hearing to enable the member to consider and respond to the evidence in respect of which leave is sought; and

(ii) make such order as it thinks fit with respect to any costs and expenses of the member or of the Disciplinary committee that are wasted as a result of the adjournment.

97. If a member fails to comply with Rule 93(d):

(a) that failure does not prevent the member from disputing any charges, attending the hearing, being represented at the hearing, or calling any evidence at the hearing; and

(b) the Disciplinary Committee may at the request of the Professional Conduct Committee adjourn the hearing, and may make such order as it thinks fit with respect to any costs and expenses of the Professional Conduct Committee or of the Disciplinary committee that are wasted as a result of the adjournment.

98. On receiving notice under Rule 93, the member shall immediately return his or her membership certificate and Certificate of Public Practice (if any) or prove their loss.

99. Subject to these Rules, the Disciplinary committee shall propose to Council the regulation of its procedure as it thinks fit.

100. The Disciplinary Committee may appoint a legal assessor, who may be present at the hearing and may at any time advise the Disciplinary Committee on matters of law, procedure, and evidence.

101. At every hearing before the Disciplinary committee the Professional Conduct Committee shall be responsible for the presentation of the case against the member concerned.

102. The Disciplinary committee may:

(a) permit:

(i) a person to give evidence under oath administered by the Chair of the Disciplinary Committee;

(ii) a person appearing as a witness before it to give evidence by tendering a written statement and verifying that statement by oath administered by the Chair of the Disciplinary Committee;

(b) receive as evidence any statement, document, thing or information whether or not it would be admissible in a Court; seek 'oath' administration process

(c) inspect and examine any documents, thing and information;

(d) require that copies of any such documents or information be provided to any person appearing at the hearing; and

(e) impose any terms and conditions in respect of the provision of copies of any document or information to a person appearing at the hearing and the use that may be made of them.

103. The Disciplinary committee may, after conducting a hearing, exercise one or more of the disciplinary powers set out in Rule 104 if the Disciplinary committee finds:

(a) The member has been convicted of an offence punishable by imprisonment or a fine, and is of the opinion that the conviction reflects on the member's fitness to practise accountancy and/or tends to bring the profession into disrepute.

(b) The member is guilty of misconduct in a professional capacity.

(c) The member is guilty of conduct unbecoming an accountant.

(d) The member is guilty of negligence or incompetence in a professional capacity, and that this has been of such a degree or so frequent as to reflect on the member's fitness to practice as an accountant or tends to bring the profession into disrepute.

(e) The member has been adjudicated bankrupt or has been admitted to the no asset procedure under the Bankruptcy Amendment Act 2010 or made a composition with their creditors within three years of the matter being referred to the Disciplinary Committee.

(f) The member has breached any of these Rules or the Institute's Code of Ethics.

(g) The member, being a Chartered Accountant in Public Practice, has engaged in any other business which is inconsistent with the integrity of a Chartered Accountant in Public Practice.

(h) The member at any time has supplied any information to the Institute which is false or misleading.

(i) The member has failed at any time to respond promptly to communications from the Institute to that member or to persons or entities controlled by that member whether alone or in

conjunction with others, or to persons or entities employing that member.

(j) The member has failed to pay any sum due to the Institute by the date specified for payment.

(k) The member has failed to comply with any order made by the Professional Conduct Committee, the Disciplinary committee or the Appeals committee.

(l) The member has failed to comply with any undertaking given to the Professional Conduct Committee, the Disciplinary committee or the Appeals committee.

(m) The member has failed to comply with any requirement of the Auditor Regulation Act.

(n) The member has failed to comply with any other requirements of the Act, these Rules or the Code of Ethics

104. Where the Disciplinary committee finds a member guilty of a charge it may exercise one or more of the following powers:

(a) Remove the member's name from the Register of Members.

(b) Suspend the member from membership of the Institute for any period not exceeding five years.

(c) Impose a monetary penalty on the member.

(d) Cancel or suspend any Certificate of Public Practice held by the member.

(e) Order the investigation of the member's practice by the Professional Conduct Committee.

(f) Order regular reviews of the member's practice by the Institute who shall report its findings to the Professional Conduct Committee.

(g) Order the member to complete any professional development course or that they engage an adviser or tutor, at the member's own expense.

(h) Appoint another member to undertake or complete work that the member has been engaged to perform.

(i) Order the member to waive the whole or part of any fee agreed to or invoiced.

(j) Order the member to return the whole or part of any fee already paid.

(k) Censure the member.

(l) Order that the member be prohibited from practising in partnership with a non-member.

(m) Order the member to pay to the complainant such amount as the Disciplinary Committee thinks fit in respect of any costs or expenses incurred by the complainant in relation to the complaint or the matters which gave rise to it.

(n) Order the member or the member's practice not to undertake specified Assignments for a specified period.

(o) Make any other orders as the Disciplinary Committee sees fit.

105. Where the Disciplinary committee orders an investigation of a member's practice by the Professional Conduct Committee under Rule 104 (e), the investigation shall be conducted as if a complaint has been lodged.
106. The Disciplinary committee may recommend to Council an order as to the payment of the costs and expenses of:
- (a) the investigation and prosecution by the Professional Conduct Committee;
 - (b) the Disciplinary committee's hearing;
 - (c) the consideration of any application to the Disciplinary Committee under Rules 90, 112 and 130; and
 - (d) the publication of the Disciplinary committee's decision.
107. Written notice of every decision of the Disciplinary committee, including a summary of the reasons for the decision and any penalty imposed, shall be given to:
- (a) the member, the Professional Conduct Committee and to the Council within 21 days of the Disciplinary committee's decision; and
 - (b) the complainant within 21 days of receipt by the Professional Conduct Committee under Rule 107 (a).
108. Where the Disciplinary committee finds a member guilty of a charge:
- (a) unless the Disciplinary Committee directs otherwise, notice of the Disciplinary Committee's decision including the member's name, address, the particulars of the charge and a summary of the reasons for the decision and any penalty imposed shall be published in the Institute's official publication and/or on the Institute's website; and
 - (b) the Disciplinary Committee may in its discretion order:
 - (i) the publication of notice of its decision in such form as it considers appropriate in any other publication which it directs;
 - (ii) the circulation of notice of its decision in such form as it considers appropriate to the clients, former clients, employer and/or former employer of that member; and/or
 - (iii) a general media release in relation to its decision in such form as it considers appropriate.
109. Where the Disciplinary committee finds a member not guilty of a charge the Disciplinary Committee may direct publication of its decision as it thinks fit.
110. A person who has been suspended from membership of the Institute shall remain subject to the disciplinary processes in Rules 77 to 139 as if that person were still a member.
111. While a member remains entitled to appeal against a decision of the Disciplinary Committee in accordance with Rule 115 or

while an appeal by a member awaits a determination by the Appeals committee:

(a) a decision of the Disciplinary committee under Rule 104 shall not take effect;

and

(b) Rules 108, 109 and 126 as to publication of the Disciplinary committee's decision shall take effect, but any such publication shall include a statement that the decision of the Disciplinary committee under Rule 104 does not take effect pending the determination of any appeal by the member.

112. Where a member's name has been removed from the Register of Members by order of the Disciplinary committee or any predecessor disciplinary body established under any enactment, the former member may apply to the Disciplinary committee for re-admission to membership of the Institute and entitlement to use the designation and initials previously applicable to that member under the relevant admission requirements as provided by these Rules, in which case the following shall apply:

(a) the Disciplinary Committee shall consider the application and make a recommendation to Council as to whether or not the application should be granted;

(b) the Disciplinary Committee's recommendation shall be considered by the Council, which shall decide whether or not to accept the recommendation.

113. On granting any application for re-admission to membership and entitlement to use any designation and initials under Rule 112, the Council may dispense with, or vary, any of the membership requirements set out by these Rules.

114. On expiry of the period of suspension imposed under Rule 99 (b), a person shall be entitled to be readmitted to membership of the Institute (and to use the designation and initials previously applicable to the person under these Rules if:

(a) any outstanding prescribed sums or any other amounts due to the Institute have been paid or are being paid in accordance with an agreement with the Institute; and

(b) the person is, at the end of his or her period of suspension, he or she remains of "good character and reputation"; and

(c) he or she has completed continuing professional development during the period of suspension as prescribed by the Institute.

115. Within 21 days after the date of notification of a decision of the Disciplinary committee made under rule 104, the member or the Professional Conduct Committee may appeal in writing stating the grounds of the appeal to the Appeals committee.

116. Where an appeal has been lodged with the Appeals committee and the Appeals committee is satisfied that it is necessary or desirable to do so having regard to the interests of the public or to the financial

Appeals
committee

interests of any person, the Appeals Committee may make an order:

(a) suspending the member from membership of the Institute until further order of the Appeals committee; and

(b) directing that notice of the suspension be published in any publication that the Appeals committee thinks fit.

117. When any appeal is lodged with the Appeals Council under Rule 115, the Appeals Council shall give the member not less than 21 days written notice of the appeal hearing.

118. Every appeal shall be by way of rehearing but, unless the Appeals Council directs otherwise, it shall not be permissible to recall witnesses who gave evidence before the Disciplinary committee or to introduce any new evidence.

119. Subject to these Rules, the Appeals committee shall regulate its procedure as it thinks fit.

120. Where the Appeals Council permits the recall of a witness or the introduction of new evidence, it may:

(a) permit:

(i) a person to give evidence under oath administered by the Chair of the Appeals committee;

(ii) a person appearing as a witness before it to give evidence by tendering a written statement and verifying that statement by oath administered by the Chair of the Appeals committee;

(b) receive as evidence any statement, document, thing or information whether or not it would be admissible in a Court;

(c) inspect and examine any documents, thing and information;

(d) require that copies of any such documents or information be provided to any person appearing at the hearing; and

(e) impose any terms and conditions in respect of the provision of copies of any document or information to a person appearing at the hearing and the use that may be made of them.

121. The Appeals committee may:

(a) after the hearing of any appeal, confirm or vary or reverse the Disciplinary Committee's decision and make any order as to the payment of the costs of the appeal as it thinks fit; or

(b) where a member discontinues an appeal prior to the hearing by the Appeals Council, make any order as to the payment of costs of any or all incidental steps up to and inclusive of the discontinuance as it thinks fit.

122. Written notice of every decision of the Appeals Council shall be given to the complainant, the member, and to the Regulatory Board within 14 days of the Appeals Council's decision.

Hearings to be in public

123. Unless the Appeals committee directs otherwise, notice of the Appeals committee's decision including the member's name, address and particulars of the charges shall be published in the Institute's official publication or in any other publication which the Appeals committee may direct.

124. Unless the Disciplinary Disciplinary Committee orders otherwise, every hearing of the Disciplinary Disciplinary Committee shall be held in public.

125. Unless the Appeals Council orders otherwise, every hearing of the Appeals Council shall be held in public.

126. If the Disciplinary committee or the Appeals committee considers that it is appropriate to do so, having regard to the interests of any person or to the public interest, it may:

(a) hold a hearing, or any part of a hearing, in private; and

(b) make an order prohibiting the publication of all or any of the following:

(i) a report of any proceedings before it or any part of those proceedings;

(ii) any document, or any part of any document, produced at any hearing before it

(iii) the name of, or any matter that may identify, the person to whom any hearing relates or any other person.

127. An order made under Rule 126 shall continue in force for the period specified in the order or, if no period is specified, until the order is revoked by the Disciplinary committee or the Appeals committee, as the case may be.

128. An order prohibiting publication made under Rule 126 shall not apply to communications between any or all of the following:

(a) The Council.

(b) The Professional Conduct Committee.

(c) The Disciplinary committee.

(d) The Appeals committee.

(e) An employee or officer of the Institute.

129. To avoid doubt, the Professional Conduct Committee, the Disciplinary committee or the Appeals committee may, if it considers that it is appropriate to do so in connection with the consideration or determination of any matter before that body, accept a written undertaking from a member including:

(a) an undertaking to pay compensation to any person; or

Acceptance of written undertakings

(b) an undertaking to do, or refrain from doing, any act.

Relationship with
members
suspended or
removed from the
Register of
Members

130. A member must obtain the consent of the Disciplinary committee prior to:

(a) entering into or continuing in a practice entity with any person; or

(b) acting as an agent carrying out any person's practice; or

(c) employing or engaging or continuing to employ or engage any person; or

(d) becoming or remaining a principal in a practice entity which has any person as an employee, agent, or contractor,

where that person is known to have had their name removed from the Register of Members or known to have been suspended from membership of the Institute by the Disciplinary Committee or any predecessor disciplinary body, unless that person has been re-admitted to membership of the Institute.

Complaints
against former
members

131. Any person may lodge a complaint with the Institute concerning a former member, where that complaint relates to conduct of that former member at a time when he or she was a member of the Institute.

132. Where a complaint has been made against a member, and that person ceases to be a member before the complaint has been finally disposed of, that complaint may continue to be considered and determined in accordance with these Rules in the same manner as a complaint concerning a former member.

133. Rules 77 to 139 to apply to a complaint concerning a former member:

(a) as if references to a member against whom a complaint is made were references to the former member;

(b) with the exceptions and modifications specified in Rules 134 to 136 below;

and

(f) with all other necessary modifications.

134. Rules 85, 86, 90 to 92, 98, 110, 114 and 116 do not apply to complaints in respect of former members.

135. Rules 104 (a), (b), (d), (f), (g) and (n) do not apply in respect of a former member.

However, where the Disciplinary committee finds a former member guilty of a charge it may make a finding that, if the former member had still been a member, it would have:

(a) removed that person's name from the Register of Members; or

(b) suspended that person from membership of the Institute for a specified period not exceeding five years.

136. Rules 112, 113 and 130 apply to a former member in respect of whom a finding has been made under Rule 135, as if that person were a member whose name had been removed from the Register of Members, or who had been suspended from membership of the Institute, as the case may be.

137. A former member in respect of whom a finding has been made under Rule 135(b) may not apply for readmission to membership during the specified period.

Appearance as
an expert witness

138. A person who is a member of the Disciplinary committee or of the Appeals committee may not appear as an expert witness, or as a representative of a member, before any of the Professional Conduct Committee, the Disciplinary committee or the Appeals committee.

Disclosure of
information to
the Financial
Markets
Authority

139. The Institute, the Professional Conduct Committee, the Disciplinary committee, and the Appeals committee may, on its own volition or upon request, disclose to the Registrar of Companies any information obtained in the performance of their respective functions or prescribed under the Auditor Regulation Act that is relevant to the regulation or registration under the Auditor Regulation Act of those involved in Issuer Audits.

MEETINGS

Annual General
Meeting

140. The annual general meeting of the Institute for transaction of the ordinary general business of the Institute, and for the reception and adoption of the annual report and accounts of the council, made up to 31 December preceding the date of the annual general meeting with the auditor's report thereon, shall be held in Samoa between the first day of February and thirty-first day of March inclusive in every year on such day and place as the Council may from time to time determine. Any other business before the meeting, can be transacted.

Special General
Meetings

141. The Council may, whenever it thinks fit, call a special general meeting of the Institute, and shall do so within fourteen days from date of the receipt by them of a requisition in writing signed by not less than ten percent of members, and stating the object of the proposed meeting. The notice calling the meeting shall state the business to be transacted and the terms of any resolution to be proposed.

Notice of
General
Meetings

142. The Secretary shall, not less than fourteen clear days before each annual general or special general meeting of the Institute, send to each member a notice mentioning the day, place, and hour of meeting, and the business to be transacted thereat, and in the case of the annual general meeting, together with a copy of the annual report and accounts of the Council, with the auditor's report

thereon. The non-receipt of any such notice by any member shall not invalidate the proceedings of any meeting.

Members' voting rights	143. At all meetings of the Institute each member holding the degree of Chartered accountant shall be entitled to one vote. Members shall vote at any meetings of the Institute in person or virtually.
No proxies allowed	
Voting procedures on matters not already prescribed in these rules	144. Voting at all meetings, for any matter not prescribed by these rules, shall be secret, unless otherwise approved by the meeting, except for elections, and conducted under procedures prescribed by Council from time to time which shall include independent scrutineers from members of the Institute, appointed by the Council or appointed by the meeting at the delegation of Council.
Chairperson of the meetings	145. At all meetings of the Institute, the chair shall be taken by the President, if present; failing him, by the Vice-President, if present, and failing him by any member of the Council, who shall be chosen at the meeting, or in the absence of all of them, then from among the members present.
Quorum of meetings	146. At the annual general meeting, unless fifteen members are present within half an hour after the time appointed for the meeting, the meeting shall stand adjourned until such date as the person in the chair may direct, and unless fifteen members are present within half an hour after the time appointed for the adjourned meeting, those present shall be deemed to form a quorum. At a special general meeting, unless fifteen members are present within half an hour after the time appointed for the meeting, the meeting shall thereupon be dissolved.
Adjournment of meetings	147. Subject to the provisions of the foregoing Rules, the Chairperson of any meeting of the Institute may, with the consent of the meeting, adjourn the 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. No notice need to be given of an adjourned meeting unless it is so directed in the resolution for adjournment.
Motion carried on declaration of Chairperson unless poll is demanded	148. At any general meeting, unless a poll is demanded by at least five members, a declaration by the Chairperson that a resolution has been carried and an entry to that effect in the books of proceedings of the Institute shall be sufficient proof of the fact without proof of the number or the proportion of the votes recorded in favour of or against the resolution.
If poll is demanded this is to be taken as Chairperson directs	149. If a poll is demanded by five or more members it shall be taken in such manner as the Chairperson directs, and the result of the poll shall be deemed to be the resolution of the Institute in general meeting. In the case of equality of votes at any general meeting the Chairperson shall be entitled to a second or casting vote in accordance with Rule 13.
Demand for Poll not to prevent other business	150. The demand for a poll at a meeting shall not prevent the transaction of any business other than that on which the poll has been demanded.

Appointment of scrutineers where poll demanded	151. At every meeting of the Institute at which a poll is demanded, the meeting shall appoint two of their members as scrutineers.
Minutes to be kept	152. Minutes shall be recorded in proper books to be provided for the purpose of all resolutions and proceedings of meetings of the Institute; and every minute signed by the Chairperson of the meeting to which it relates or by the Chairperson of a subsequent meeting shall be sufficient evidence of the facts therein stated.
Conflict of Interest	153. It shall not be permissible for any member to participate in discussion or voting in a meeting, when that member has an interest in the matter before the meeting for discussion and voting upon. Provided; that matters affecting members in relation to fees and subscriptions and selection of Council members shall be the exception to this rule.

AUDIT

Appointment of auditor	154. The Institute shall at each annual general meeting appoint from among its members in public practice an auditor or auditors to hold office from the conclusion of that meeting until the conclusion of the next annual general meeting. The auditor's term would be no more than five (5) consecutive years.
Casual vacancy in office of auditor	155. The Council may fill any casual vacancy in the office of auditor, but while any such vacancy continues, the surviving or continuing auditor or auditors, if any, may act.
Remuneration of auditor	156. The remuneration of the auditor or auditors shall be fixed each year in annual general meeting, but only upon a proposal from the Council of the fee to be approved; provided however, that no proposal from the Council is required if the fee that is put forward by the meeting for approval remains the same as the previous year.
Accounts to be delivered To auditor	157. Not less than thirty days before each annual general meeting, the Council shall deliver to the auditor the accounts of the then last financial year, and the auditor shall examine those accounts and the books of the Institute, and report thereon, not less than twenty-one days before the date of the meeting.
Institute may remove auditor	158. The Institute may at any time by a resolution passed by a majority of two- thirds of the votes of members present and voting at a special general meeting, remove any auditor from his office before the expiration of his period of office, and may, by a resolution passed by a majority of the votes of members present and voting at that meeting, elect another qualified person in his stead:

Provided, that the Auditor is given notice of such a resolution not later than 14 days before the meeting and provided that he is given the right to be heard at the meeting.

Provided also that if a poll is demanded as to the resolution for removal the same majority of two thirds shall be necessary on the taking of the poll for carrying that resolution. The person so elected shall hold office during such time only as the member in whose place he was elected would have been entitled to hold office if he had not been removed.

- Independence 159. It shall not be permissible for the Auditor to be a part of any Committee of the Institute or involve in the administration of any aspect of the Institute.

INDEMNITY OF OFFICERS

160. Every member of the Council and of each committee established under the Act and these rules, and the auditor, and every other officer of the Institute shall be indemnified by the Institute from all losses and expenses incurred by him in or about the discharge of his duties, except such as happen from his wilful default.
161. Neither any member of the Council nor of any committee established under the Act or these rules, nor the auditor, or any other officer of the Institute, shall be liable for any other members of the Council or any such committee or the auditor, Secretary, or any other officer, or for joining in any receipt or document, or for any act of conformity, or for any loss or expense happening to the Institute, unless the same happen from his own wilful default.

INTERPRETATION AND ALTERATION OF RULES

- Alterations to Rules can only be made at general meeting 162.
- i. Notwithstanding anything herein before contained, alterations to the Rules shall be made only by a resolution passed at a general meeting of the Institute.
- ii. A notice of motion with regard to an alteration to the Rules shall not be considered at any general meeting unless such notice was lodged with the Secretary not less than fourteen days before such meeting.
- iii. If any alteration to the Rules is approved at a general meeting, pursuant to this Rule, it becomes effective immediately upon the passing of such resolution at such general meeting.

- Revocations and savings 163.
- (1.) All rules of the Institute that were subsisting immediately before the passing of the resolution by which these Rules were made are hereby revoked.
- (2.) The revocation of any provision by these Rules shall not affect any document made or any thing whatsoever done or any liability incurred under the provision so revoked or under any corresponding former provision, and every such document or thing or liability, so far as it is subsisting or in force or incurred at the time of the revocation, and could have been made or done or incurred under these Rules, shall continue to have effect as if it had been made or done or incurred under the corresponding provision of these Rules and as if that provision had been in force when the document was made or the thing was done or the liability was incurred.

EXAMINATION RULES

Part 1 – General

- 1.1 These rules shall be called the Samoa Institute of Accountants Professional Qualification Examination Rules. Council is empowered to prescribe and make amendments to these examination rules as it sees fit from time to time.
- 2.1 These rules are made for the orderly conduct of the examination.
- 3.1 In these rules, unless the context otherwise requires; the Education Committee means the Education Committee appointed by the Council pursuant to Sections 5 and 7 of the Samoa Institute of Accountants Act 2006. The Facilitators of the examination shall mean the persons appointed by the Council upon the recommendation by the Education Committee to administer the Professional Examination on behalf of the Institute and to maintain the pre-membership records of the Institute.
- 4.1 The examination to be conducted under these rules is the Professional Examination of the Samoa Institute of Accountants.

Part 2 – Professional Examination

Examination Pre-requisites

- 2.1 No candidate shall be entitled to sit the Professional Examination unless he/she has fulfilled the academic requirements and practical experience for admission to the Institute, which from and after 31 December 2013 shall be:
 - (1) Completion of a Bachelor of Commerce Degree in Accounting from the National University of SamoaOR
 - (2) Completion of an undergraduate degree or higher with a major in accounting from a tertiary Institution recognised by the Institute.AND
 - (3) 2 years relevant practical working experience.

RULES

Eligibility for Entry

- 2.2 Any person resident in Samoa who:
 - (a.) Possesses one of the pre-requisite qualifications specified in clause 2.1 above, and
 - (b.) Has not been disqualified from entering and is eligible to enter the Professional Examination, and
 - (c) Has had their eligibility to sit the Professional Examination confirmed by the Education Committee, and
 - (d) Has paid the professional examination fees as stated on the prescribed forms by the prescribed dates as may be required by the Education Committee from time to time, and
 - (e) Has not failed the modules for the period specified in the professional examination criteria.

2.3 There will be no examination centres outside of Samoa

Acceptance of Examination Entries

2.4 An entry in the examination will not be accepted by the Education Committee unless it complied with clause 2.2.

Subject Matter of the Professional Examination

2.5 The Professional Examination will examine modules contained in the prescription for the Professional Examination and approved by the Council.

Prescription for the Professional Examination

2.6 The prescription for the Professional Examination as specified by the Council from time to time as set out in the Examination guidelines.

2.7 Each examination paper will be of 3 hours duration with an additional reading time as stated on the examination paper.

Pass Mark

2.8 The pass mark for the Professional Examination will be 65% which has regard to the degree of mastery expected or candidates of the subject matter contained in the prescription for the Professional Examination.

RULES

Part 3 – Conduct of the Professional Examination

General

3.1 Examinations will be conducted twice a year following the semester calendar. The examination centre may be established in any place at the discretion of the Institute, subject to the number of candidates. Candidates will be notified by the Institute of the dates and venues for the examination.

3.2 In written examinations, the candidates shall write out answers in the presence of a supervisor who shall be the facilitator responsible, and who shall act in accordance with the Committee direction to him or her.

3.3 No candidate shall communicate with an examiner in regard to an examination except through the Committee.

3.4 Examination scripts of candidates shall be kept in safe custody until six months following the examination and shall then be destroyed.

3.5 All fees prescribed by these rules may from time to time and at any time be increased or reduced by the Institute.

Withdrawal from the Examination

- 3.6 A candidate may withdraw from an examination by notifying the Professional Examination Coordinator in writing of his or her intention to withdraw. Candidates intending to withdraw shall be required to ensure that their notification is in the hands of the Professional Examination Facilitator 21 days before the examination date. There will be no refund of the examination fee. A candidate who does not withdraw and does not attend the examination will be awarded FAIL.

Reconsiderations

- 3.7 By making application to the Education Committee not later than two (2) weeks from the date of the release of the examination results, a candidate may have his or her scripts reconsidered by the examiners. Any such application shall be accompanied by the fee for the time being prescribed by the Council.
- 3.8 Any such reconsideration shall cover only a careful re-marking of the scripts and no information relative to any application for reconsideration shall be placed before the examiners.

Aegrotat Passes

There shall be no Aegrotat passes.

Part 4 – Examination Facilities

- 4.1 All examination scripts shall be on stationery approved or provided by the Facilitator.
- 4.2 Calculators are permitted to be used in the examination provided that they:
- (a) Are of pocket or desk top size, self-contained and fully portable; and are silent in operation;
 - (b) Have their own power supply;
 - (c) Do not have printout facilities;
- 4.3 Examination is open booked and materials to be accepted are subject to examination rules approved by the committee may be taken into the examination room and used by candidates.
- 4.4 Any publication used in the examination as provided for in clause 4.3 may contain added underlining, highlighting or sidelining of words or passages, but may not contain any added written or printed or typewritten matter or diagrams or drawings. Deletions may be made provided this is done by a line or lines drawn or ruled through the section concerned.
- 4.5 Any publication approved for use pursuant to clause 4.3 must be produced for inspection on entry into the examination room, and at any other time during the examination when requested by the supervisor.

CONTINUING PROFESSIONAL DEVELOPMENT

1. PURPOSE

The Continuing Professional Development (CPD) aspect of members forms an integral part of capacity building to enhance competency in delivery of quality services to clients, employers and other stakeholders and to strengthen public trust in the profession. This Rule stipulates the requirements for members of the Samoa Institute of Accountants to adhere to develop and maintain professional competency at all times.

2. DEFINITION

Continuing Professional Development relates to any activity that will enhance knowledge, skill and your ability to do your job, to meet the expectations of a professional accountant and relevant to your future career opportunities. CPD activity may include training programs, seminars, workshops, meetings or speaking engagements.

CPD is compulsory and will be enforced to provide assurance about the quality of members delivering the services.

3. REQUIREMENTS

The mandatory number for Continuing Professional Development is 30 hours per annum. The activity of CPD should be relevant to enhancing professional development of the member. CPD activities can either be facilitated through SIA or employment or other sources. The compliance with the mandatory hours is the responsibility of the member.

4. EXEMPTIONS

Consideration for exemption from CPD requirement will be accorded to a member who is 65 years of age and does not hold a Certificate of Public Practice.

5. RECORD KEEPING

Members are required to keep records of CPD activities undertaken. These records are to be submitted to the Education Committee quarterly and before the end of the financial year of 31 December.

The Education Committee will be responsible for the register manual and online to monitor members CPD record and compliance.

6. REVIEW OF MANDATORY HOURS

Each member should be able to provide evidence of compliance with CPD hours. Such evidence shall include brief description of the activity and supporting document of completion for instance a certificate or confirmation from employer/organiser where necessary. These documents should be made available to the Education Committee for verification and review of CPD mandatory hours.

7. NON-COMPLIANCE

Any member who does not comply with the mandatory CPD hours will be subject to the following action:

- I. Fine of \$200.00 payable by 31 January following the year of non-compliance;

- II. Strike off from the membership register on 1 February of the following year on non-payment of the fine;
- III. Reinstatement of membership will be subject to compliance with the mandatory CPD hours in the preceding year and current year of application for reinstatement.