

REPRINT

ACCOUNTANTS ACT 2010

As in force at: 17 May 2010

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AN ACT TO REGULATE THE REGISTRATION AND CONDUCT OF ACCOUNTANTS, TO ESTABLISH THE INSTITUTE OF SOLOMON ISLANDS ACCOUNTANTS, ITS COUNCIL, COMMITTEES AND DISCIPLINARY BOARD AND FOR RELATED MATTERS

ACCOUNTANTS ACT 2010

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PART 1 PRELIMINARY

1 Short title and commencement

This Act may be cited as the *Accountants Act 2010*, and commences on a date appointed by the Minister, by notice in the *Gazette*.

2 Interpretation

In this Act, unless the context otherwise requires:

“approved forms” means forms approved under section 14(4);

“category of members” means a category of members of the Institute set out under section 19(2); and **“category of membership”** has the same meaning;

“category of registration” means a category of registered practising accountants set out under section 23; and **“category of registered person”** has the same meaning;

“certified practicing accountant member” means a member of the Institute specified under section 19(2)(a);

“Council” means the Council of the Institute established by section 11;

“Disciplinary Board” means the Registered Practicing Accountants Disciplinary Board established by section 40, and **“Board”** has the same meaning;

“Chief Executive Officer” means the Chief Executive Officer of the Institute appointed as such under section 15(2);

“Institute” means the Institute of Solomon Islands Accountants established by section 9;

“office”, in relation to a registered person, means the principal office or place of business, and includes any other office or place in which the registered person is carrying out his or her practice or business;

“prescribed fees” in relation to membership and registration, means fees prescribed by rules under section 14(1)(h);

“register” means a register of accountants established and maintained under section 24;

“registered address” means the address of a registered person entered in the relevant register under section 29;

“registered certified practicing accountant” means a registered person specified under section 23(a);

“registered practicing accountant” means a person who is registered under the relevant category of registered person; and **“registered person”** has the same meaning”;

“Registrar” means the Registrar of the Institute appointed under section 15(2);

“Registration Committee” means the Practicing Accountants Registration Committee established by section 21;

“resident” means a person who is ordinarily resident in Solomon Islands;

“rules” means rules of the Institute made under this Act;

“Secretariat” means the Secretariat of the Institute established by section 15;

“Standards Committee” means the Standards Committee established by section 16;

“sub-committee” means a sub-committee of the Council established and appointed under section 13.

3 Reference to “accountant”, etc., and “practice in accountancy”

- (1) Reference in any law to **“accountant”**, **“chartered accountant”**,

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“licensed accountant” or ***“registered accountant”*** is to be read, within the meaning of this Act, as a reference to the relevant category of registered persons.

- (2) In this Act, reference to ***“practice in accountancy”*** is a reference to the practice of a person registered in the relevant category of registered persons.

PART 2 REGULATION OF THE PRACTICE OF ACCOUNTANCY

4 Right to practise

No person shall undertake the practice in accountancy in Solomon Islands unless that person is registered under this Act under the relevant category of registered persons.

5 Rules

All registered persons shall practise accountancy in accordance with the rules made under section 14.

6 Illegal practice

- (1) A person, other than a registered practicing accountant, commits an offence if the person:
- (a) falsely represents him or herself as a registered practicing accountant;
 - (b) assumes or uses the name or title of a registered practicing accountant, or any other name, title, addition or description implying that he or she is a registered practicing accountant;
 - (c) practises as a registered practicing accountant or charges or receives a fee for work done as a registered practicing accountant; or
 - (d) undertakes, pretends to undertake, or holds him or herself out as being qualified to undertake, at a fee, any work relating to the making up of accounts or relating to compiling or maintaining books of accounts or relating to the management of a liquidation.

- (2) A person who is convicted of an offence under subsection (1) is liable to a fine not exceeding 20,000 penalty units or to imprisonment for a term not exceeding two years.

7 Firms

- (1) No firm may undertake, pretend to undertake or hold itself out to be competent to undertake, any audit or accounting work in relation to the preparation of financial statements or financial accounts or the compilation or maintaining of books of accounts unless all partners of the firm are registered practicing accountants.
- (2) If a firm contravenes subsection (1), the partners of the firm each commits an offence and is liable on conviction to a fine not exceeding 10,000 penalty units or to imprisonment for a term not exceeding twelve months.

8 Trust accounts

A registered practicing accountant shall keep books of accounts in relation to trust monies in accordance with the rules made under this Act or any other written law.

PART 3 INSTITUTE OF SOLOMON ISLANDS ACCOUNTANTS

Division 1 The Institute

9 Establishment of the Institute

- (1) The body known as the Institute of Solomon Islands Accountants existing immediately before the commencement of this Act is re-established and continues by this section as a body corporate and professional institute known as the Institute of Solomon Islands Accountants.
- (2) The Institute shall, on the commencement of this Act, operate in accordance with the provisions of this Act, notwithstanding any written laws or rules made prior to such commencement.
- (3) The Institute is not subject to the control or direction of any person or authority except as provided for in this Act or under any control, direction or order of a court.

10 Objects of the Institute

- (1) The objects of the Institute are:
- (a) to regulate the practice of accountancy, including the registration, discipline and membership of persons eligible under this Act to practise in accountancy and auditing;
 - (b) to regulate qualifications, requirements and other conditions for registration of persons and membership of the Institute;
 - (c) to regulate accounting, auditing and other standards of audited financial statements that comply with national, regional and international standards, including scale of fees and charges;
 - (d) to undertake research on matters under this Act for the benefit of its members and registered persons and the profession of accountancy and auditing, including obtaining and disseminating information relating to national and international developments in the profession of accountancy and auditing;
 - (e) to develop and provide training and continuing professional education to its members and registered persons;
 - (f) to facilitate and assist in the teaching of the discipline of accountancy and auditing at university level and other higher educational institute or college, including offering scholarships, prizes and undertaking career expositions and other career or professional exhibitions;
 - (g) to regulate professional and ethical conduct and other professional standards for its members and registered persons;
 - (h) to regulate management and control of trust funds kept by registered persons for their clients;
 - (i) to represent its members and registered persons on matters relating to the profession of accountancy and auditing to the Government and to any national, regional or international body or organisation;

- (j) to do any other thing that promotes the interest of its members and registered persons in accordance with the objects of the Institute under this subsection or to give effect to the provisions of this Act.
- (2) For the purpose of carrying out its objects under subsection (1), the Institute may:
- (a) charge fees for membership, or renewal of, membership of the Institute, registration, and any other fees as the Institute considers necessary;
 - (b) receive monies or other assets donated to the Institute by any foreign government, international body, regional body or any other person whether corporate or unincorporated from another country;
 - (c) borrow money, by way of bank overdraft or otherwise, within the limits set by the Council, for the attainment of any of the objects, functions and powers of the Institute;
 - (d) receive donations, grants, subsidies, bequests, gifts, subscriptions, rents, interest or royalties, from the Government or other persons;
 - (e) sell publications and any other relevant documents;
 - (f) do any other thing that is incidental or conducive to the attainment of the objects and functions of the Institute.
- (3) Without limiting any of its objects, powers and functions under this Act, the Institute also has the power to work in conjunction with any university or any other higher educational institution approved by the Council:
- (a) to provide training, education and examination of persons who may wish to be registered under this Act;
 - (b) to prepare the syllabus of work for examination of such persons; and
 - (c) to advise as to the course of instruction, study and training for such persons.

11 Establishment of the Council

- (1) This section establishes the Council of the Institute consisting of the following members:
 - (a) the President of the Institute;
 - (b) the Vice President of the Institute;
 - (c) a Secretary;
 - (d) a Treasurer;
 - (e) six other members.
- (2) Schedule 1 sets out other provisions for members of the Council, including its meeting procedures.

12 Functions and powers of the Council

- (1) The management and the control of the affairs of the Institute are vested in the Council.
- (2) In carrying out the objects, functions and powers of the Institute, the Council shall be responsible for the following:
 - (a) act as the executive body and governing arm of the Institute;
 - (b) perform the objects, functions and powers of the Institute conferred by this Act or any other written law;
 - (c) carry out any direction or resolution which may be given or passed by the Institute at a meeting of members.

13 Sub-committees of the Council

- (1) The Council may establish such number of sub-committees as it considers necessary or expedient for the discharge of the objects, functions and powers of the Institute and of the Council's functions and powers under this Act or under any other written law.
- (2) The Council shall appoint persons, whether or not they are members of the Council, to be members of a sub-committee.

- (3) The Council may, in writing, delegate to a sub-committee the objects, powers or functions of the Institute or Council except the power to delegate under this section.
- (4) The Council shall determine the internal procedures of a sub-committee.

14 Rules and approved forms

- (1) The Council may make rules to provide for the following:
 - (a) procedures for meetings of the members of the Institute;
 - (b) procedures for meetings of the Council, Standards Committee and Registration Committee;
 - (c) elections of Council members;
 - (d) due performance of professional obligations, standards or conduct by members of the Institute or registered persons;
 - (e) proper and accountable management of trust funds held by registered persons for their clients;
 - (f) procedures and operations of sub-committees;
 - (g) disciplinary matters, including grounds for dishonest, unethical or unprofessional conduct;
 - (h) fees for membership and registration.
- (2) Before making any rules under subsection (1) in respect of any matter set out under section 17(2), the Council shall refer the matter to the Standards Committee to make recommendations to the Council on those matters.
- (3) Section 62 of the *Interpretation and General Provisions Act* (Cap. 85) does not apply to the rules of the Institute made under this Act.
- (4) Any forms required under this Act for membership and registration shall be in a form and manner approved by the Council.

15 Secretariat of the Institute

- (1) This section establishes a Secretariat of the Institute to provide administrative support to the Institute, which comprises:
 - (a) a Chief Executive Officer of the Institute who shall manage the day-to-day operations and be the officer-in-charge of the Secretariat;
 - (b) a Registrar of the Institute; and
 - (c) such other officers as the Chief Executive Officer considers necessary for the adequate operation of the Secretariat.
- (2) The Council has the power to appoint, on such terms and conditions it determines, the members of the Secretariat specified in subsection (1).
- (3) No member of the Council is eligible for appointment as the Chief Executive Officer.
- (4) The Secretariat shall also provide administrative support to any sub-committee, the Standards Committee, Registration Committee and the Disciplinary Board.

16 Establishment of the Standards Committee

- (1) This section establishes the Standards Committee consisting of the following members who are to be appointed by the Council:
 - (a) a member of the Council as the Chairperson;
 - (b) a member who is a registered practicing accountant (a member of the Council is eligible for appointment under this paragraph); and
 - (c) four other members (two being associate members and the other two being certified practicing accountant members).
- (2) Schedule 2 sets out other provisions on members of the Standards Committee, including its meeting procedures.
- (3) No member of the Council shall be appointed under subsection (1)(c).

17 Functions of the Standards Committee

- (1) The primary functions of the Standards Committee are to undertake research and, on the basis of findings from such research, to make recommendations to the Council for its consideration in making rules pursuant to section 14.
- (2) Without limiting subsection (1), and for the purposes of section 14(2), the Standards Committee may make recommendations to the Council on any proposed rules in relation to the following matters:
 - (a) the minimum requirements, including qualifications and experience, conditions, advancement, training, examinations, period of service, fitness for membership and other related matters, for various categories of membership of the Institute or registration;
 - (b) the minimum requirements for continuing professional development, training and education for each category of membership or registration;
 - (c) accounting and auditing standards and rules;
 - (d) a code of ethics for members of the Institute and registered persons;
 - (e) any other matter relating to the practice of accounting and auditing.

Division 2 Membership of the Institute

18 Eligibility for membership

The following classes of persons are eligible to apply for any of the categories of membership in accordance with the membership rules:

- (a) all persons eligible to be registered in a category of registered persons;
- (b) persons who have completed sufficient tertiary studies and have sufficient accounting work experience to competently

undertake accounting services;

- (c) persons who have insufficient tertiary studies but sufficient accounting work experience to competently undertake limited accounting services;
- (d) persons currently studying at tertiary level to attain an accounting-related diploma or degree.

19 Granting and categories of membership

- (1) The Council has the power to grant applications from persons eligible under section 18 to be members of the Institute.
- (2) The members of the Institute shall be divided into the following categories of members, subject to any membership rules:
 - (a) certified practicing accountant members;
 - (b) associate members;
 - (c) technician members;
 - (d) student members.

20 Application for membership

- (1) A person who is eligible for membership under section 18 in the relevant category of members may, in the approved form and accompanied by the application and membership fee prescribed under section 14, apply to the Council for membership of the Institute in the relevant categories of membership in accordance with the membership rules.
- (2) If an application made under subsection (1) is granted under section 19(1), the Council shall cause to be issued to the successful applicant a certificate of membership, which shall indicate the category of membership so granted and any other particulars or conditions as may be required by the rules.
- (3) The certificate of membership issued under this section shall, for all purposes, be *prima facie* proof of such membership.

Division 3 Registration of Registered Practicing Accountants

21 Establishment of the Registration Committee

- (1) This section establishes the Practicing Accountants Registration Committee consisting of the following members who are to be appointed by the Council:
 - (a) a member of the Council as Chairperson;
 - (b) a member who is a registered practicing accountant, (other than a certified practicing accountant member);
 - (c) two other members (an associate member and a certified practicing accountant member).
- (2) Schedule 3 sets out other provisions on members of the Registration Committee, including its meeting procedures.

22 Functions of the Registration Committee

- (1) The functions of the Registration Committee are:
 - (a) to register persons qualified to practise accountancy in the relevant categories of registered persons; and
 - (b) to do all such other things that the Committee is required to do under this Act or any other written law, or which the Committee considers necessary or convenient in relation to public interest matters relating to registered persons.
- (2) Without limiting section 15(4), the Registrar shall provide administrative support to the Registration Committee, and in so doing the Registrar shall:
 - (a) be the officer-in-charge of the registers, and be responsible for maintaining the registers, including the recording of entries for every registration, deregistration and reinstatement of registration;
 - (b) report and be responsible to the Chairperson of the Registration Committee;
 - (c) be responsible for the safe custody of all papers and

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documents submitted to the Registration Committee;

- (d) be responsible for the proper carrying out of the functions of the Registration Committee;
- (e) sign all certificates of registration; and
- (f) attend all meetings of the Registration Committee, keep minutes of such meetings, deal with correspondence and undertake such other matters as may be assigned to him or her by the Chairperson of the Registration Committee.

23 Categories of registered persons

The Registration Committee may grant the application of a person for registration as registered person in the following categories of registration in accordance with this Part and the registration rules:

- (a) registered certified practicing accountants;
- (b) registered company auditors;
- (c) registered company liquidators;
- (d) registered book-keepers.

24 Registers

The Registration Committee shall establish the following registers:

- (a) the Register of Registered Certified Practicing Accountants;
- (b) the Register of Registered Company Auditors;
- (c) the Register of Registered Company Liquidators;
- (d) the Register of Registered Book-keepers.

25 Application for and power to authorise registration

- (1) A person who is qualified to be registered in the relevant category of registration may, in the approved form and accompanied by the application and registration fee prescribed under section 14, apply to the Registration Committee for registration in any of the relevant

categories of registration.

- (2) An application made under subsection (1) shall be supported by the following evidence:
 - (a) that the applicant is a current member of the Institute;
 - (b) of any other matter as the Committee may reasonably require in support of the application;
 - (c) that the applicant has complied with any other requirements set out in the rules for registration.
- (3) The Registration Committee may, in writing, require an applicant for registration to appear in person before the Committee to answer or provide further information on any matter relating to his or her application, and if the applicant, without reasonable excuse, fails to appear, the Committee may refuse the application pursuant to subsection (5).
- (4) If, after considering an application, the Registration Committee is satisfied with the matters in the application and the evidence provided by the applicant under subsection (2), the Registration Committee may authorise the registration of the applicant in the relevant category of registration applied for.
- (5) If the Registration Committee is not satisfied with the matters in the application and the evidence provided by the applicant under subsection (2), the Committee shall:
 - (a) refuse the application for registration; and
 - (b) in writing, notify the applicant, including the reasons for refusing the application and the right of review under section 53.

26 Mode of registration

- (1) When the registration of an applicant is authorised under section 25(4), the Registrar shall, within two days from the date of authorisation, enter the following particulars of the applicant in the relevant register:

- (a) full name;
 - (b) place of residence;
 - (c) postal and registered address, whether local or overseas or both;
 - (d) locations of all offices in Solomon Islands;
 - (e) category of registration granted;
 - (f) date of registration;
 - (g) any other particular as may be required in the rules.
- (2) An entry in a register made under subsection (1) shall be signed by the Registrar, and registration of the successful applicant takes effect on the making of such an entry, otherwise the registration shall be deemed to have been effective from the day immediately following the expiration of the period under subsection (1).
 - (3) Following registration of a person under this section, the Registrar shall, subject to the payment of any fee prescribed under section 14, issue and sign the certificate of registration of the applicant.
 - (4) Subject to section 32, a certificate of registration issued under this section remains in force until 31 December of the year in which it was issued, subject to the continuing validity of membership of the Institute or earlier suspension or cancellation of the registration.

27 Proof of registration

- (1) A certificate of registration issued under this Part is evidence that the person specified in the certificate is currently registered under this Act, as of the date specified in the certificate, in the relevant category of registration.
- (2) A certificate signed by the Registrar containing statements in respect of any person as to the registration, de-registration or suspension of registration is, in court and all other authorities with judicial functions, evidence of the statements made in the certificate.
- (3) A registered person whose name is subsequently removed from the

register or whose registration has been suspended or cancelled shall immediately return his or her certificate of registration to the Registrar or in accordance with section 36.

28 Display of certificate

- (1) A registered person who carries on the practice of accountancy in an office in Solomon Islands shall display his or her certificate of registration in that office.
- (2) A person whose name has been removed from the register or whose registration has been suspended or cancelled shall immediately cease to display his or her certificate of registration in his or her office, failing which that person commits an offence and is liable on conviction to a fine not exceeding 5,000 penalty units.

29 Registered addresses

- (1) A registered person shall have an address in Solomon Islands entered in the relevant register.
- (2) The address given in the application for registration under this Part is, on registration, deemed to be the registered address of the registered person until a change of address is given under subsection (4).
- (3) If, under this Act or any other written law, a notice or document is required to be served on any registered person, the service of that notice or document is satisfied by:
 - (a) delivering it personally to the registered person;
 - (b) posting it, by registered post, to the registered address of registered person; or
 - (c) delivering it at the registered person's residence or office to another person who is sixteen years of age or older and reasonably believed to be living or employed at the residence or office.
- (4) Notice of any change to a registered address shall be given to the Registrar within a period prescribed by the rules, and the Registrar shall enter such change in the relevant Register.

- (5) A registered person carrying on the practice of accountancy in contravention of subsection (1) or (4) commits an offence and is liable on conviction to an offence not exceeding 5,000 penalty units.

30 Professional indemnity insurance

A registered person may maintain, in respect of his or her practice or business, professional indemnity insurance cover with an established and reputable insurer whether in Solomon Islands or in another country.

31 Loss of qualification, registration or membership

- (1) A registered person who loses any qualification, registration or membership of a professional body of accountants in another country by virtue of which the registered person claimed eligibility for registration under this Act shall immediately inform the Council of that fact.
- (2) Any person to whom subsection (1) applies commits an offence if the person knowingly withholds the relevant information from the Council, and is liable on conviction to a fine not exceeding 5,000 penalty units.

32 Annual renewal of registration

- (1) A registered person may, between 1 October and 31 December in every year, apply in the approved form and accompanied by the application and registration fee prescribed under section 14 for renewal of registration.
- (2) An application for renewal that is not lodged before 31 December of a particular year may still be lodged before 31 March of the following year, together with any registration fee and late registration fee prescribed under section 14.
- (3) On an application made under subsection (1) or (2), the Registration Committee may, if it is satisfied that the applicant still meets all relevant conditions and has paid all applicable fees on time, authorise the renewal of registration; and the Registrar shall update the relevant register accordingly and issue a new certificate of registration to the applicant.

- (4) If a registered person does not apply in any given year for renewal of registration in accordance with this section, or if the person applies but fails to pay all applicable fees on time, the person's registration ceases to have any effect from 1 April of the following year; and the person's name shall be removed from the relevant register pursuant to section 34(1)(a)(iv).
- (5) A person whose registration has ceased under subsection (4) may apply to be re-registered under section 38.

33 False and misleading statements

A person who, in respect of an application for registration or renewal under this Act, makes a false or misleading statement or produces a false certificate, testimonial or other document, commits an offence and is liable on conviction to a fine not exceeding 5,000 penalty units.

34 Alteration of particulars in the registers

- (1) The Registrar shall, on the direction of the Registration Committee:
 - (a) remove from the relevant register the name of any registered person:
 - (i) who has died;
 - (ii) who has ceased to be a member of the Institute;
 - (iii) who requests that his or her name be so removed;
 - (iv) who fails to apply for renewal of registration, or fails to pay all registration fees on time, under section 32(4); and
 - (v) who fails to comply with subsection (3); and
 - (b) make such other changes to particulars in the registers as are made necessary by changes described in paragraph (a).
- (2) The Registration Committee may, by written notice served in accordance with section 29(3), inquire from a registered person whether or not there have been changes to the following particulars of the person as currently shown in the relevant register:

- (a) his or her office in Solomon Islands;
 - (b) his or her postal or registered address;
 - (c) his or her place of residence;
 - (d) his or her name.
- (3) When a registered person is served with a notice under subsection (2), the registered person shall, in writing, respond to the notice within six months from the date of service of the notice.

35 Suspension and cancellation of registration

- (1) The Registration Committee may cancel the registration of, and direct the Registrar to remove from the relevant register the name of, a registered person who:
- (a) has been proved by the Committee to have obtained his or her registration through fraud or misrepresentation;
 - (b) has been convicted by a court of law in Solomon Islands or another country of:
 - (i) an offence which carries a maximum imprisonment term of six months or longer; or
 - (ii) any other offence with a maximum imprisonment term of less than six months, or which is punishable only by way of a fine, but which, in the opinion of the Registration Committee, renders the person unfit to practise accountancy;
 - (c) has been convicted of an offence under this Act;
 - (d) has breached his or her undertaking given under section 44(6)(c);
 - (e) is no longer registered under this Act by reason other than at this own request;
 - (f) is a patient under the *Mental Treatment Act* (Cap. 103) or has been medically certified to be of unsound mind; or

- (g) has been found guilty by the Disciplinary Board of unethical, dishonest or unprofessional conduct in the practice of accountancy, and an order for cancellation of registration has been made under section 44(6)(f).
- (2) The Registration Committee may suspend the registration of a registered person, if the Disciplinary Board finds that person guilty of unethical, dishonest or unprofessional conduct in the practice of accountancy, and an order for suspension of registration has been made under section 44(6)(e); and the Committee shall direct the Registrar to update the relevant register accordingly.
- (3) The Registrar shall, by public notice, immediately publish in a medium approved by the Registration Committee the name of the person whose registration has been cancelled or suspended under this section, including the reasons for cancellation or suspension or whose name has been removed from the register for any other reason.

36 Surrender of certificate of registration

- (1) If the registration of a person is cancelled or suspended under section 35, the Registration Committee may, by written notice served on that person in accordance with section 29(3), demand the return of the person's certificate of registration to the Committee within fourteen days from the date of service of the notice.
- (2) A person who fails to comply with a notice served on him or her under subsection (1) commits an offence and is liable on conviction to a fine not exceeding 5,000 penalty units.

37 Effect of suspension

A person whose registration has been suspended under this Act is to be treated, during the period of suspension, as a person who has ceased to be registered under this Act.

38 Re-registration in cases other than cancellation

- (1) A person whose name has been removed from the relevant register pursuant to section 34(1)(a)(ii), (iii), (iv) or (v) may, in the approved form and accompanied by the application and re-registration fee prescribed under section 14, apply to the Registration Committee to

be re-registered.

- (2) The Registration Committee may authorise the re-registration if it is satisfied that the applicant:
 - (a) is still a member of the Institute; and
 - (b) satisfies all minimum requirements for registration under this Act and any other minimum requirements set out in the rules.
- (3) When the Registration Committee authorises re-registration of a person under this section, the Registrar shall enter the name of that person in the relevant register and issue a certificate of registration to the applicant pursuant to section 26.

39 Re-registration following cancellation

- (1) A person whose registration has been cancelled pursuant to section 35(1) may, in the approved form and accompanied by the application and re-registration fee prescribed under section 14, apply to the Registration Committee to be re-registered.
- (2) An application made under subsection (1) is to be treated by the Committee as a fresh application for registration to which section 25 applies, subject to subsection (3) of this section.
- (3) No application under this section shall be considered unless it is supported by a written recommendation for re-registration by the Disciplinary Board.
- (4) The Registration Committee may authorise re-registration of an applicant under this section if the Committee is satisfied:
 - (a) that the applicant has complied with all the requirements specified in section 25;
 - (b) that the applicant is eligible for re-registration in accordance with requirements under subsection (5); and
 - (c) with the recommendations of the Disciplinary Board for re-registration.
- (5) Rules shall set out the offences in section 35 that requires the minimum period prescribed in the rules in which an application for

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re-registration may be made.

- (6) A person whose registration has been cancelled because of a conviction for an offence relating to fraud or falsifying accounting document or falsifying accounts shall not be re-registered to practise accountancy in Solomon Islands.

PART 4 REGISTERED PRACTICING ACCOUNTANTS DISCIPLINARY BOARD

40 Establishment of the Disciplinary Board

- (1) This section establishes a Registered Practicing Accountants Disciplinary Board consisting of the following members:
 - (a) a member of the Council, or his or her nominee member of the Council;
 - (b) the Chairperson of the sub-committee of the Council responsible for disciplinary matters, or his or her nominee member of the sub-committee;
 - (c) the Auditor-General, or his or her nominee senior auditing officer of the Office of the Auditor-General;
 - (d) a registered practicing accountant;
 - (e) a professor of or lecturer in accountancy or related discipline of study employed by a university or other institute of or college of higher education; and
 - (f) a legal practitioner who holds a practising certificate under the *Legal Practitioners Act* (Cap. 16).
- (2) The Minister has the power to appoint members of the Disciplinary Board under subsection (1)(a), (d), (e) and (f) in accordance with Schedule 4.
- (3) Schedule 4 sets out other provisions on members of the Disciplinary Board, including its meeting procedures.

41 Chairperson and Deputy Chairperson

- (1) The members of the Disciplinary Board shall, as soon as practicable after they are appointed and have taken their oath in accordance with Schedule 4, elect from amongst the members of the Board a Chairperson and a Deputy Chairperson of the Board, who shall hold office for one year.
- (2) The Chairperson has and may exercise powers, functions and duties conferred upon him or her by this Act, the rules or any other written law, and, in his or her absence, the Deputy Chairperson shall assume and exercise such powers, functions and duties.

42 Functions of the Board

- (1) The primary function of the Disciplinary Board is to inquire into complaints against a registered practicing accountant for unethical, dishonest or unprofessional conduct in the practice of accountancy.
- (2) Any person may, in writing, make a complaint on any matter relating to unethical, dishonest or unprofessional conduct of a registered person to the Board and request it to inquire into the complaint.
- (3) On receiving a complaint made under subsection (2), the Board shall first consider the complaint and determine whether or not further inquiry is necessary, and the Board may:
 - (a) initiate a further inquiry in accordance with section 44 if such is considered necessary; or
 - (b) reject the complaint and inform the complainant of that decision.

43 Powers of the Board

- (1) The Disciplinary Board has and may exercise the powers conferred on it by this Act, and has the powers to do all such other things as are necessary for, or conducive to, the performance of the functions and duties of the Board.
- (2) The Board may institute, carry on or defend any action, complaint, information or proceeding relating to the functions and powers of

the Board under this Act.

44 Inquiry into complaints

- (1) If the Disciplinary Board determines that a further inquiry is necessary in respect of a complaint under section 42(3)(a), the Board shall:
 - (a) give fourteen days notice to the registered practicing accountant concerned ('in this section referred to as the accountant concerned') of the complaint, date, time and venue of the proposed inquiry; and
 - (b) conduct the inquiry within thirty days from the date of expiration of fourteen days given in paragraph (a).
- (2) The Board may, if it sees fit, request the Registration Committee to suspend the registration of the accountant concerned for a period not exceeding twenty-eight days while the inquiry is in progress; and the Registration Committee shall give effect to that request.
- (3) At an inquiry, the accountant concerned, whether in person or by a legal or other representative, is entitled to examine witnesses called by the Board.
- (4) In conducting the inquiry, the Board is not bound by evidentiary rules or legal procedures as applied by the courts, but may inform itself of such rules in such manner as it thinks fit.
- (5) In an inquiry, the Chairperson of the Board may summon witnesses to give evidence or to produce documents in accordance with section 45, and the provisions of sections 46 to 51 apply to the inquiry.
- (6) If, at the conclusion of an inquiry and after taking into account all relevant evidence and circumstances, the Board is satisfied that the accountant concerned had, in his or her practice, acted in a manner that amounts to unethical, dishonest or unprofessional conduct, the Board may take one or more of the following actions in respect of the accountant concerned:
 - (a) admonish him or her;

- (b) order him or her to pay to the Institute within a specified period the costs of and incidental to the inquiry (such costs to be collected by the Registrar);
 - (c) order him or her to make a written undertaking to abstain from specified conduct;
 - (d) impose an administrative penalty not exceeding 10,000 penalty units which shall be collected by the Registrar and paid within a specified period to the Institute;
 - (e) order the suspension of his or her registration for a term not exceeding one year;
 - (f) order the cancellation of his or her registration and the removal of his or her name from the relevant register; or
 - (g) if the accountant concerned is currently applying for fresh registration, order that his or her application be refused.
- (7) When the Disciplinary Board takes an action against the accountant concerned under subsection (6), the Board shall:
- (a) record the findings on which the action is based and its reasons;
 - (b) provide a copy of the findings and reasons to the accountant concerned and the Council;
 - (c) forward to the Registration Committee any order made under subsection (6)(e), (f) or (g) for the Committee to effect the order pursuant to this Act.
- (8) If any cost ordered or penalty imposed under subsection (6)(b) or (d) is not paid to the Institute within the specified period, the cost or penalty may be recovered in court, as a debt owed to the Institute.

45 Power to summon witness

- (1) The Chairperson of the Disciplinary Board may, for the purpose of an inquiry, summon (by notice in the prescribed form) any person:
- (a) to appear and give evidence before the Board at a date, time and venue specified in the summon; or

- (b) to produce any document specified in the summon that is in the person's custody or control.
- (2) A summon under this section is deemed to be duly served by:
 - (a) delivering it personally to the person being summoned;
 - (b) posting it by registered post to the person at his or her residential address or office address; or
 - (c) delivering it at the person's residence or office to another person who is sixteen years of age or older and reasonably believed to be living or employed at the residence or office.

46 Power to examine on oath

A member of the Disciplinary Board may administer oaths and examine on oath a person who is summoned or who voluntarily appears as a witness before the Board.

47 Failure to attend or produce documents

- (1) A person summoned under section 45 who refuses or fails, without reasonable excuse, to attend the Board or to produce documents specified in the summon commits an offence and is liable on conviction to a fine not exceeding 5,000 penalty units.
- (2) It is a defence to an offence under subsection (1) in respect of refusal or failure to produce a document if the defendant proves that the document was not relevant to the inquiry before the Board.

48 Refusal to be sworn or to give evidence

A witness at an inquiry before the Board who refuses to be sworn, or to answer a question that is relevant to the inquiry, commits an offence and is liable on conviction to a fine not exceeding 2,000 penalty units except that it is not an offence for refusing to answer any self-incriminating question.

49 Protection of witnesses

A witness before the Disciplinary Board has the same protection as a witness in a proceeding before the High Court.

50 Witness allowances

A person who appears before the Board for the purpose of giving evidence is entitled to receive reasonable prescribed allowances.

51 Power of Board to inspect documents

The Disciplinary Board may inspect documents before it and may:

- (a) retain such documents for such reasonable period as it thinks fit; and
- (b) make copies of such documents or part of the documents which are relevant to the inquiry.

PART 5 APPEALS AND REVIEWS

52 Appeals against Board's action

Any person who is aggrieved by an action taken against him or her by the Board pursuant to section 44(6)(b) to (g) may, within thirty days from the date on which the action was taken, appeal against that action to the High Court only on question of law, in accordance with the court rules.

53 Review of decisions of the Registration Committee

- (1) Any person aggrieved by a decision of the Registration Committee in relation to membership or registration may apply within 30 days from the date of the decision to the Council to review the decision of the Registration Committee in accordance with the rules.
- (2) The Council may review the decision of the Registration Committee and if the application for review is granted refer the matter to the Registration Committee to re-consider its decision.
- (3) For the purpose of this section, the Council may appoint a panel of three Council members to hear the application and make a report, including its recommendations to the Council for a decision of the Council.
- (4) A person who is aggrieved by the decision of the Council under subsection (3) or of the Registration Committee under subsection

(2) may appeal to the High Court pursuant to section 52.

PART 6 MISCELLANEOUS

54 Regulations

The Minister may, acting on the advice of the Council, make regulations to give effect to the provisions of this Act, and in particular to make regulations prescribing the following:

- (a) penalties for offences created by regulations to a fine not exceeding 10,000 penalty units;
- (b) fees and allowances for members of any committee or the Disciplinary Board established under this Act;
- (c) the form of notice to be used for summoning of witnesses under section 45;
- (d) allowances for witnesses to any inquiry before the Disciplinary Board;
- (e) any other matter required to be prescribed under this Act.

PART 7 TRANSITIONAL AND SAVINGS

55 Definitions

In this Part:

“*earlier Institute*” means the body known as the Institute of Solomon Islands Accountants existing immediately before the commencement of this Act;

“*new Institute*” means the Institute of Solomon Islands Accountants established by section 9.

56 Registration deemed

- (1) This section applies to a person who, immediately before the commencement of this Act, was a member of the earlier Institute and practising as:
 - (a) a certified practicing accountant;

- (b) a registered company auditor;
 - (c) a registered company liquidator
 - (d) a chartered accountant; or
 - (e) a technician providing limited accounting services.
- (2) At the commencement of this Act, persons referred to in subsection (1)(a) to (e) shall be deemed to be registered under this Act as a registered certified practicing accountant, registered company auditor or registered company liquidator, or registered book-keeper respectively.
- (3) In respect of a person who is deemed to be registered under subsection (2):
- (a) the Registrar shall enter in the relevant register the particulars of that person as set out under section 26;
 - (b) his or her registration remains valid from the commencement date until it expires in accordance with section 26(4) or his name is earlier removed under section 34 or his registration is earlier cancelled under section 35; and
 - (c) the person shall be subject to duties and requirements imposed, and is entitled to exercise any right conferred, by this Act as if the person had been duly registered under the provisions of this Act.

57 Membership of the Institute deemed

- (1) Except as provided for in subsection (2), a person who was, immediately before the commencement of this Act, a member of the earlier Institute is deemed, on the commencement date, to be a member of the new Institute holding the same category of membership as that which he or she held in the earlier Institute.
- (2) A person who was, immediately before the commencement of this Act, a licentiate member, of the earlier Institute is deemed, on the commencement date, to be an associate member of the new Institute.

- (3) A person who is deemed to be a member of the new Institute under subsection (1) or (2) holds such membership until it expires unless the membership is earlier revoked in accordance with the rules of the new Institute.

58 Assets and liabilities of the Institute

- (1) Subject to subsection (2), ownership of all assets held or occupied by, and all liabilities and obligations of, the earlier Institute shall be transferred to and be vested in the new Institute by virtue of this section without any further conveyance at the commencement of this Act.
- (2) No legal action or claim, except criminal proceedings, may be instituted against a member of the earlier Institute or Council, after the commencement of this Act, in relation to an act of or omission by that member, made prior to the commencement of this Act, if that act or omission was made in good faith and in the discharge of his or her duties under rules of the earlier Institute or Council, as the case may be.

SCHEDULE 1

(Section 11(2))

OTHER PROVISIONS RELATING TO THE COUNCIL

1 Election of members

- (1) There shall be a President of the Institute and a Vice President of the Institute and other members of the Council all of whom shall be elected at the Annual General Meeting of the members of the Institute and, on being elected, the President, Vice President and other members hold office for a term of one year and are eligible for re-election at the expiry of such term.
- (2) No person may be elected as the President, Vice President or other member of the Council under this paragraph unless the person is a member of the Institute and is of good financial standing within the Institute.

2 Co-opted members

The Council may appoint two other members of the Institute as co-opted members of the Council, subject to terms and conditions of appointment as the Council thinks fit; and such co-opted members have the right to deliberate and vote on any matter before the Council.

3 Vacation of office

- (1) A member of the Council shall vacate his or her office, prior to the expiration of his or her term, if that member:
 - (a) dies;
 - (b) by reason of physical infirmity, becomes permanently incapable of performing his or her duties;
 - (c) resigns in writing, delivered to the President (if the President resigns to be delivered to the Vice President);
 - (d) ceases to be a resident of Solomon Islands;

- (e) is absent, without the prior approval of the Council, from three consecutive meetings of the Council;
 - (f) becomes bankrupt, applies to take the benefit of any bankruptcy or insolvency law, compounds with his or her creditors or makes an assignment of his or her remuneration for the creditors' benefit;
 - (g) is a patient under the *Mental Treatment Act* (Cap. 103) or is medically certified to be of unsound mind;
 - (h) is convicted of an offence by a court of law in Solomon Islands or another country and is sentenced to imprisonment (including suspended sentence) for 6 months or more;
 - (i) ceases, for whatever reason, to be a member of the Institute; or
 - (j) fails to comply with paragraph 5 of this Schedule.
- (2) Where the office of a member becomes vacant under this paragraph, the Council may appoint an eligible person to fill such vacancy until the next Annual General Meeting of the members of the Institute.

4 Council meetings

- (1) The Council shall meet at least once every four months at such dates, times and venues as the Council considers necessary for the efficient conduct of its business.
- (2) At a meeting of the Council:
 - (a) the quorum is six members;
 - (b) the President, or in his or her absence the Vice President, shall preside, or, if both are absent, members present may elect a member from among the members present to preside;
 - (c) all matters shall be decided by a majority of the members present and voting; and

- (d) the presiding member has a deliberative vote and, in the case of equality of votes, a casting vote.
- (3) Minutes of each meeting shall be:
 - (a) kept by the Secretary;
 - (b) confirmed by the Council at its next meeting; and
 - (c) signed by the presiding member at that next meeting and the Secretary.

5 Disclosure of interest

- (1) A member of the Council who has a direct or indirect interest in a matter being considered at a meeting of the Council, shall, as soon as practicable after the member becomes aware of the relevant facts, disclose the nature of his or her interest.
- (2) The nature of any interest disclosed under sub-paragraph (1) shall be recorded in the minutes of the meeting.
- (3) A member who makes a disclosure of interest under sub-paragraph (1) shall, after making such disclosure:
 - (a) not participate in any proceedings of the Council in respect of the matter to which the disclosure of interest relate; and
 - (b) count towards the quorum of the meeting of the Council.

6 Other rules

Subject to the Act, the Council shall make further rules under section 14 of the Act to regulate its internal procedures and related matters.

SCHEDULE 2

(Section 16(2))

OTHER PROVISIONS RELATING TO THE STANDARDS

COMMITTEE

1 Term of office

A member of the Standards Committee appointed under section 16(1) holds office for a term of one year from the date of appointment, and is eligible for re-appointment on the expiry of such term.

2 Vacation of office

- (1) A member of the Committee shall vacate his or her office, prior to the expiration of his or her term, if that member:
- (a) dies;
 - (b) by reason of physical infirmity, becomes permanently incapable of performing his or her duties;
 - (c) resigns in writing, addressed to the Council;
 - (d) ceases to be a resident of Solomon Islands;
 - (e) is absent, without the prior approval of the Council, from three consecutive meetings of the Standards Committee;
 - (f) becomes bankrupt, applies to take the benefit of any law for the relief of bankruptcy or insolvency, compounds with his or her creditors or makes an assignment of his or her remuneration for the creditors' benefit;
 - (g) is a patient under the *Mental Treatment Act* (Cap. 103) or is medically certified to be of unsound mind;
 - (h) is convicted of an offence by a court of law in Solomon Islands or another country and is sentenced to imprisonment (including suspended sentence) for 6 months or more;
 - (i) ceases, for whatever reason, to be a member of the Institute; or
 - (j) in the case of a member specified in section 16(1)(c) of the Act, ceases to be an associate member or a certified

practicing accountant member of the Institute.

- (2) If the office of a member becomes vacant under this paragraph, the Council shall appoint an eligible person to fill the vacancy for the remainder of the term of office.

3 Meetings of the Standards Committee

- (1) The Committee shall meet at such dates, times and venues as the Committee considers necessary for the efficient conduct of its business.
- (2) At a meeting of the Committee:
 - (a) the quorum is four members;
 - (b) the Chairperson shall preside, or, if he or she is absent, members present may elect a member from amongst the members present to preside;
 - (c) all matters shall be decided by a majority of the members present and voting; and
 - (d) the presiding member has a deliberative vote and, in the case of equality of votes, a casting vote.
- (3) Minutes of each meeting shall be:
 - (a) kept by the Secretariat;
 - (b) confirmed by the Committee at its next meeting; and
 - (c) signed by the presiding member at that next meeting and the Secretary.

4 Other Rules

Subject to the Act, the Council shall make further rules to regulate the procedures of the Committee.

SCHEDULE 3

(Section 21(2))

OTHER PROVISIONS RELATING TO THE REGISTRATION COMMITTEE

1 Term of office

A member of the Registration Committee appointed under section 21(1) holds office for a term of one year from the date of appointment, and is eligible for re-appointment on the expiry of such term.

2 Vacation of office

- (1) A member of the Registration Committee shall vacate his or her office, prior to the expiration of his or her term, if that member:
- (a) dies;
 - (b) by reason of physical infirmity, becomes permanently incapable of performing his or her duties;
 - (c) resigns in writing, delivered to the Council;
 - (d) ceases to be a resident of Solomon Islands;
 - (e) is absent, without the prior approval of the Council, from three consecutive meetings of the Registration Committee;
 - (f) becomes bankrupt, applies to take the benefit of any bankruptcy or insolvency law, compounds with his or her creditors or makes an assignment of his or her remuneration for the creditors' benefit;
 - (g) is a patient under the *Mental Treatment Act* (Cap. 103) or is medically certified to be of unsound mind;
 - (h) is convicted of an offence by a court of law in Solomon Islands or another country and is sentenced to imprisonment (including suspended sentence) for 6 months or more;
 - (i) ceases, for whatever reason, to be eligible for membership of the Institute; or

- (j) in the case of a member specified in section 21(1)(c) of the Act, ceases to be an associate member or a certified practicing accountant member of the Institute.
- (2) If the office of a member of the Committee becomes vacant under this paragraph, the Council shall appoint an eligible person to fill the vacancy for the remainder of the term of office.

3 Meetings of the Committee

- (1) The Registration Committee shall meet at such dates, times and venues as the Committee considers necessary for the efficient conduct of its business.
- (2) At a meeting of the Committee:
 - (a) the quorum is three members;
 - (b) the Chairperson shall preside, or, if he or she is absent, members present may elect a member from amongst the members present to preside;
 - (c) all matters shall be decided by a majority of the members present and voting; and
 - (d) the presiding member has a deliberative vote and, in the case of equality of votes, a casting vote.
- (3) Minutes of each meeting shall be:
 - (a) kept by the Secretariat;
 - (b) confirmed by the Committee at its next meeting; and
 - (c) signed by the presiding member at that next meeting and the Secretary.

4 Other Rules

Subject to the Act, the Council shall make further rules under section 14 of the Act to regulate the procedures of the Committee.

SCHEDULE 4

(Section 40(2))

OTHER PROVISIONS RELATING TO THE DISCIPLINARY BOARD

1 Appointment

When making appointment under section 40(2) or when there is a vacancy in the membership of the Disciplinary Board, the Minister shall, acting on the recommendation of the Council, appoint members of the Board under section 40(1)(a) (d) to (f) or to fill such vacancy.

2 Consultation by Council

In making its recommendation pursuant to paragraph 1, the Council shall first:

- (a) call for nominations from amongst members of the Institute for appointment for a candidate under section 40(1)(d) of the Act;
- (b) request from a university, institute or college a list of candidates for appointment under section 40(1)(e) of the Act and from the Solomon Islands Bar Association a list of candidates for appointment under section 40(1)(f) of the Act.

3 Selection and recommendation of names

- (1) The nominations and a list referred to in paragraph (2)(a) and (b), shall be forwarded to the Council within seven days after receipt of the Council's call for nominations or request for the list (whichever the case may be), and on receiving the nominations and the list, the Council shall select three names, one from each list and one from the nominations, and recommend the named persons to the Minister for appointment (in this Schedule referred to as "appointed members") under section 40(2) of the Act.
- (2) If the Council does not receive a list or nominations by the

expiry of seven days, the Council may, in respect of the relevant member of the Board, make its recommendation based on criteria it sees fit; provided that the person so selected is first consulted and has the necessary qualification or requirements.

4. Appointment to be gazetted

The Chief Executive Officer shall publish notice of appointments signed by the Minister, by notice in the *Gazette*.

5 Alternate members

- (1) For each of the appointed members, an alternate member shall also be appointed in the same manner as the member for whom he or she is appointed to alternate.
- (2) If an appointed member is unable to attend a meeting of the Board, the alternate member is entitled to attend on the member's behalf, and may exercise at that meeting all the powers, functions and duties of the absent appointed member.

6 Term of office

An appointed member, and his or her alternate member, hold office for a term of three years, and are eligible for re-appointment at the expiry of such term.

7 Allowances

All members of the Board are entitled to prescribed fees and allowances.

8 Oath of office

- (1) Before taking up office, the *ex officio* members (in this Schedule referred to as members specified under section 40(b) and (c) of the Act), appointed members and alternate members of the Board shall take an oath in the form set out at the end of this Schedule before the Minister or a person appointed by the Minister for that purpose.
- (2) The *ex officio* members, appointed members and alternate

members, shall not participate in the proceedings of the Board until the members have taken the oath pursuant to subparagraph (1).

9 Termination of appointment

- (1) An appointed member of the Board shall vacate his or her office prior to the expiration of his or her term, and the Minister shall accordingly terminate that member's appointment, if the member:
 - (a) dies;
 - (b) is by reason of physical infirmity, becomes permanently incapable of performing his or her duties;
 - (c) resigns in writing, addressed to the Minister;
 - (d) ceases to be a resident of Solomon Islands;
 - (e) is absent, without the prior approval of the President of the Institute, from three consecutive Board meetings;
 - (f) becomes bankrupt, applies to take the benefit of any bankruptcy or insolvency law, debtors, compounds with his or her creditors or makes an assignment of his or her remuneration for the creditors' benefit;
 - (g) is a patient under the *Mental Treatment Act* (Cap. 103) or is medically certified to be of unsound mind;
 - (h) vacates his office under subparagraph (2); or
 - (i) is convicted of an offence by a court of law in Solomon islands or another country and is sentenced to imprisonment (including suspended sentence) for 6 months or more.
- (2) The individual holding the office by virtue of which he or she is an *ex officio* member of the Board automatically vacates his or her office as a member of the Board, if the individual ceases to hold that office by virtue of which he or she becomes a member of the Board.

10 Termination for inefficiency or misconduct

- (1) Subject to sub-paragraph (2), the Minister may, at any time, terminate the appointment of an appointed member of the Board on the grounds of consistent inefficiency or proven misconduct.
- (2) The Minister may only terminate an appointment under this paragraph if:
 - (a) the Board member concerned is notified of the grounds of intended termination and given adequate opportunity to present his or her case in writing or in person; and
 - (b) taking into account all relevant circumstances and information, the Minister is satisfied that the case warrants termination of appointment.

11 Termination to be gazetted

When the appointment of a Board member is terminated under this Schedule, the Chief Executive Officer shall, in the *Gazette*, publish the notice of termination signed by the Minister.

12 Meetings of the Board

- (1) The Board shall meet at such times, dates and places as the Chairperson considers necessary for the efficient conduct of its affairs.
- (2) The Chairperson shall call a special meeting of the Board within seven days of the receipt of a written request by at least three members for such a meeting.
- (3) The Chairperson, or in his or her absence the Deputy Chairperson, shall preside at all meetings of the Board.
- (4) At a meeting of the Board:
 - (a) quorum is three members, which shall include the Chairperson or Deputy Chairperson;
 - (b) all matters shall be decided by a majority of the votes of the members present and voting; and

- (c) the Chairperson or Deputy Chairperson when presiding has a deliberative and, in the case of equality of votes, a casting vote.
- (5) The Chief Executive Officer or a senior officer of the Secretariat authorised by the Chief Executive Officer is responsible for recording and keeping minutes of proceedings of the Board.
- (6) Subject to the Act, the Board shall determine its own procedures.

13 Leave of absence

A Board member may, in respect of a Board meeting and prior to that meeting, apply to the President of the Institute for a leave of absence, and the President may grant leave on such terms and conditions as the President thinks fit.

14 Indemnity of Board members

The Board, its members and any person acting on behalf of the Board shall not be liable for any action they take (jointly or severally), or cause to be taken, if such action was taken or caused to be taken in good faith in exercise of the powers and duties conferred by it under the Act or any other written laws.

15 Proceedings validated

- (1) An act or proceeding of the Board is not invalidated by reason only of the fact that at the time when such act or proceeding was done, taken or commenced there was a vacancy in the membership of the Board.
- (2) Notwithstanding the subsequent discovery of an irregularity with the appointment or qualification of or any authority to act as a member of the Board:
 - (a) all acts and proceedings of the Board shall be treated as valid;
 - (b) that member is to be treated as if he or she was duly appointed and qualified to act, and had acted as a

member of the Board; and

- (c) the Board shall be treated as if it had been properly and fully constituted.

OATH OF OFFICE

I, _____, do swear/affirm that I will well and truly serve the Sovereign State of Solomon Islands in the Office of Chairperson/Deputy Chairperson/Member/Alternate Member of the Practicing Accountants Disciplinary Board of Solomon Islands.

So help me God

ENDNOTES

1

KEY

amd = amended	Pt = Part
Ch = Chapter	rem = remainder
Div = Division	renum = renumbered
exp = expires/expired	rep = repealed
GN = Gazette Notice	Sch = Schedule
hdg = heading	Sdiv = Subdivision
ins = inserted	SIG = Solomon Islands Gazette
lt = long title	st = short title
LN = Legal Notice	sub = substituted
nc = not commenced	

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LIST OF LEGISLATION

Accountants Act 2010 (No. 7 of 2010)

Assent date	23 April 2010
Gazetted	23 April 2010
Commenced	17 May 2010

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LIST OF AMENDMENTS