

**Draft Regulation**

Professional Code  
(R.S.Q., c. C-26)

**Certified General Accountants  
— Public accountancy permit**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the “Regulation respecting the public accountancy permit of the Ordre des comptables généraux licenciés du Québec”, passed by the Bureau of the Ordre des comptables généraux licenciés du Québec, may be submitted to the Government which may approve it, with or without amendment, upon the expiry of 45 days following this publication.

The purpose of this draft Regulation is to determine the standards for issuing and holding a public accountancy permit which apply to members of the Ordre des comptables généraux licenciés du Québec.

According to the Ordre des comptables généraux licenciés du Québec, this draft Regulation will enable businesses, including small and medium-sized businesses, to retain a certified general accountant holding a public accountancy permit to audit their financial statements.

Further information may be obtained by contacting Mr. André Cantin at the Ordre des comptables généraux licenciés du Québec, 500, place d’Armes, Suite 1800, Montréal (Québec) H2Y 2W2; telephone: 514 861-1823 or 1 800 463-0163; facsimile: 514 861-7661; E-mail: acantin@cga-quebec.org

Any interested person having comments to make on the matter is asked to send them, prior to the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800 Place D’Youville, 10th Floor, Québec City, (Québec) G1R 5Z3. These comments will be forwarded by the Office to the minister responsible for the enforcement of legislation applicable to professionals; they may also be forwarded to the professional corporation which passed the Regulation as well as to any interested persons, departments and organizations.

JEAN PAUL DUTRISAC,  
*Chair of the Office des  
professions du Québec*

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**Regulation respecting the public  
accountancy permit of the Ordre  
des comptables généraux licenciés  
du Québec**

Professional Code  
(R.S.Q., c. C-26, s. 187.10.2, first para.; 2007,  
c. 42, s. 3)

**DIVISION I  
STANDARDS FOR ISSUE OF THE PUBLIC  
ACCOUNTANCY PERMIT****§1. General provision**

**1.** The Bureau of the Ordre des comptables généraux licenciés shall issue a public accountancy permit to a member who

(1) has met the requirements concerning the public accountancy training period in accordance with subsection (2);

(2) has successfully completed refresher training determined by the Order or training recognized as equivalent by the Order of at least 14 hours relating to the applicable standards in force in Québec in public accountancy, ethics, professional liability and record keeping.

(3) is not subject to a decision of the Order decreeing the revocation of his public accountancy permit for non-compliance with his continuing education duty, unless the Order has lifted such penalty.

**§2. Training period**

**2.** The training period shall enable the member to assimilate, in a concrete occupational environment, the overall knowledge acquired, in particular in public accountancy, and to develop the skills required for the application of that knowledge in a decision-making setting.

This training period shall facilitate the attainment of the following objectives:

(1) the application and development of theoretical knowledge and professional training;

(2) the practice and development of decision-making, leadership and administrative skills;

(3) the development of integrity and independent thinking;

(4) the development of the ability to identify and respond to the client's needs and to deal with critical situations;

(5) the improvement of interpersonal and professional skills.

**3.** The training period required to obtain a public accountancy permit shall be of a duration of 24 months and shall consist of not less than 2,500 hours of professional services rendered to the public. Of those 2,500 hours, 100 hours shall be rendered in taxation and not less than 1,250 hours shall involve:

(1) accounting services, insofar as they involve synthesis, analysis, advice, counsel or interpretation, and compilation engagements, but excluding record keeping;

(2) assurance services including audit and review engagements, derivative reports and specified auditing procedures engagements;

(3) taxation services, insofar as they involve advice, counsel or interpretation, including the preparation of tax returns and other statutory documents if required or connected with one of the public accounting services offered, but excluding personal income tax returns;

(4) investigative and forensic accounting services, including financial investigation and financial litigation support;

(5) financial planning services.

Of those 1,250 hours, not less than 625 hours shall pertain to auditing.

For the application of the first and second paragraphs, the following hours shall be taken into consideration:

(1) the hours completed by the member during his training period for the issue of his certified general accountant's permit and which meet the conditions of the training period for obtaining a public accountancy permit;

(2) the hours completed by the member as part of a review or audit engagement in the practice of his profession as a certified general accountant;

**4.** The training period shall be authorized by the Order. The member shall make an application to the Order on the form provided by the latter.

Where the training period meets the requirements provided for in section 3, the Bureau, on the recommendation of the committee set up by the Bureau to study authorization applications, shall authorize the member's training period and shall appoint a training supervisor having at least 5 years of experience in public accountancy. The training supervisor shall not be subject to any disciplinary action by the Disciplinary Committee of the Order or by the Professions Tribunal.

The written decision shall be forwarded to the member.

**5.** The member shall notify the Secretary and his training supervisor of any changes affecting the training period initially authorized by the Bureau. The Secretary shall submit to the authorization process provided for in section 4 any changes having an impact on the requirements set out in section 3.

**6.** An authorized training period shall be deemed to begin on the date when the formal application procedure is completed, in compliance with section 4.

**7.** At the end of each year of the training period, an evaluation questionnaire, provided by the Bureau, shall be completed by the member and submitted to his training supervisor within 30 days.

The training supervisor shall ensure that the evaluation questionnaire has been correctly completed and shall draw up a report containing his recommendations. This report shall contain a section with respect to the evaluation of the candidate, which shall specifically relate to the following:

- (1) professional conscientiousness and integrity;
- (2) competence;
- (3) human relations and communication skills;
- (4) personality;
- (5) self-discipline.

The training supervisor shall, as soon as possible, forward the completed evaluation questionnaire and his report to the Secretary of the Order and to the member. He shall notify the Secretary when the training period ends.

**8.** Once the training period has been completed, the Secretary shall forward the evaluation questionnaires completed by the member and the reports from the

training supervisor to the committee set up by the Bureau, the members of which shall not be members of the Bureau. The committee shall examine these documents and make its recommendations to the Bureau.

At the first meeting following the date of receipt of the recommendation of this committee, the Bureau shall decide whether a member has met the requirements of the training period. Where a member has not met the training requirements, the Bureau shall specify the items to be completed and of the process by which they may be met, in order to satisfy the requirements of the training period. The Secretary shall notify the member in writing of this decision.

**9.** A member who is notified that he has not met the training requirements may apply to the Bureau for a review, provided that he applies to the Secretary in writing within 30 days following the date upon which the decision is received. He may add written representations to his application to the attention of the Bureau.

The Bureau shall have 60 days following the date of receipt of the application for review to hand down its decision.

The decision shall be final and shall be forwarded to the member within 30 days following the date upon which it was handed down.

## **DIVISION II** **STANDARDS FOR HOLDING THE PUBLIC** **ACCOUNTANCY PERMIT**

### *§1. Monitoring program*

**10.** A member holding a public accountancy permit in respect of whom the hours required for the training period in public accountancy were completed more than 5 years prior to the date of application for the public accountancy permit shall successfully complete the monitoring program.

This program is aimed at enabling the incorporation and updating of the professional standards and responsibilities in order to confirm the achievement of the objectives set out in section 2.

**11.** The Order shall examine the duration of the monitoring program that the member is required to follow, which shall not exceed 24 months. For the purpose of determining the duration of the monitoring program, the Order shall take into account the professional experience of the member in public accountancy.

**12.** The program shall be organized by the Order and supervised by a training supervisor, who shall have at least 5 years of experience in public accountancy and never have been subject to any disciplinary action by the Disciplinary Committee of the Order or by the Professions Tribunal.

The program shall consist of periodic meetings with the training supervisor during which the latter shall assess the work performed by the member in public accountancy. The training supervisor shall draw up a report of the meetings indicating the progress achieved and the requisite improvements to be made, as the case may be.

**13.** The training supervisor shall report on the ability of the member to practice public accountancy, referring to the items provided for in section 7, and, within 30 days following the end of the program, he shall provide an opinion to the committee set up for this purpose by the Bureau, the members of which shall not be members of the Bureau.

The committee shall make its recommendation to the Bureau within 90 days following receipt of the opinion from the training supervisor.

**14.** Following receipt of the recommendation from the committee, the Bureau shall decide whether a member has met the requirements of the monitoring program. It shall notify the member in writing within 15 days following the date of its decision.

Where the member has not met the requirements of the monitoring program, the Bureau shall notify the member thereof and inform him of the items to be completed, such as additional training courses and meetings, and the process by which they may be met in order to satisfy these requirements, in accordance with this Regulation.

**15.** A member, who is notified of the decision that he has not met the requirements of the monitoring program, may apply to the Bureau for a review, provided that he applies in writing to the Secretary within 30 days following the date on which the decision is received. He may add written representations to his application to the attention of the Bureau.

The Bureau shall have 60 days following the date of receipt of the application to hand down its decision.

The decision shall be final and shall be forwarded to the member within 30 days following the date upon which it was handed down.

## §2. Professional liability insurance

**16.** A member holding a public accountancy permit shall provide the Order no later than April 1 of each year evidence that he has taken out insurance against any liability which he may incur as a result of any fault or negligence which he may perpetrate in the practice of public accountancy.

**17.** This Regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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## Draft Regulation

Professional Code  
(R.S.Q., c. C-26)

### Radiology technologists

— Code of ethics  
— Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Code of ethics of radiology technologists, made by the Bureau of the Ordre des technologues en radiologie du Québec, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

According to the Ordre des technologues en radiologie du Québec, the main purpose of the draft Regulation is to adapt certain rules of ethics to the reality of the practice of the profession of radiology technologist within a partnership or a joint-stock company, as established in the draft Regulation respecting the practice of the profession of radiology technologist within a partnership or a joint-stock company.

The Ordre des technologues en radiologie du Québec advises that the Regulation will have no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Emmanuelle Duquette, Ordre des technologues en radiologie du Québec, 6455, rue Jean-Talon Est, bureau 401, Saint-Léonard (Québec), H1S 3E8; telephone: 514 351-0052; fax: 514 355-2396.

Any person wishing to comment on the draft Regulation is requested to submit written comments to the Chair of the Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3, within the 45-day period. The comments will be sent by the Office to the Minister responsible for the administration of legislation respecting the professions. They may also be sent to the professional order that made the Regulation and to interested persons, departments and bodies.

JEAN PAUL DUTRISAC,  
*Chair of the Office des  
professions du Québec*

## Regulation to amend the Code of ethics of radiology technologists \*

Professional Code  
(R.S.Q., c. C-26, s. 87)

**1.** The Code of ethics of radiology technologists is amended by inserting the following before Chapter I:

### “CHAPTER 0.I GENERAL

**0.1.** This Code determines, pursuant to section 87 of the Professional Code (R.S.Q., c. C-26), the duties that must be discharged by a radiology technologist, regardless of the context or manner in which a radiology technologist carries on his professional activities or the nature of his contractual relationship with clients.

**0.2.** A radiology technologist shall comply with the Radiology Technologists Act (R.S.Q., c. T-5), the Professional Code and their regulations.

A radiology technologist shall take reasonable measures to ensure compliance with the Radiology Technologists Act, the Professional Code and their regulations by any person other than a radiology technologist who collaborates with him in the carrying on of his professional activities and any partnership or joint-stock company within which the radiology technologist carries on his professional activities.

**0.3.** A radiology technologist's duties and obligations under the Radiology Technologists Act, the Professional Code and their regulations are not changed or reduced by the fact that a radiology technologist practises within a partnership or joint-stock company.”

\* The Code of ethics of radiology technologists approved by Order in Council 789-98 dated 10 June 1998 (1998, *G.O.* 2, 2289) was amended once by the regulation approved by Order in Council 778-2004 dated 10 August 2004 (2004, *G.O.* 2, 2549).