

**18.** A certified management accountant who is informed of a decision by the committee not to recognize an equivalence may request a review by the administrative committee by submitting an application in writing to the secretary of the Order within 30 days of receiving the decision. The application may include written representations to the administrative committee.

The administrative committee shall be made up of persons who are not members of the committee set up by the Bureau.

The administrative committee shall have 60 days from the date of receipt of the application for review to make its decision.

**19.** The administrative committee's decision is final and shall be sent to the certified management accountant by registered mail within 30 days of the date of the decision.

### **DIVISION III** CONDITION FOR HOLDING A PUBLIC ACCOUNTANCY PERMIT

**20.** Certified management accountants who hold a public accountancy permit must send proof to the Order, no later than 1 January each year, that they have insurance for any liability they may incur as a result of faults or negligence committed in the practice of public accountancy.

### **DIVISION IV** TRANSITIONAL AND FINAL PROVISION

**21.** This regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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## **Draft Regulation**

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

### **Chartered Accountants — Mandatory continuing education for Quebec chartered accountants who practice public accountancy**

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 mandatory continuing education for Quebec chartered accountants who practice public accountancy, which has been adopted by the Bureau of the Ordre des comptables agréés 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 Regulation is to set out the continuing education activities in which chartered accountants who practice public accountancy are required to take part, the penalties resulting from a failure to take part in the activities and, where applicable, the cases in which a member may be exempted.

According to the Ordre des comptables agréés du Québec, this Regulation has no impact on enterprises, including SMEs.

Further information may be obtained by contacting M<sup>me</sup> Christiane Brizard of the Ordre des comptables agréés du Québec, 680, rue Sherbrooke ouest, 18<sup>e</sup> étage, Montréal, Quebec H3A 2S3; telephone: 514 288 3256 or 1 800 363 4688; fax: 514 843 8375; e-mail: [www.ocaq.qc.ca](http://www.ocaq.qc.ca)

Any interested person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3. These comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions. They may also be forwarded to the professional order that adopted the regulation, as well as to the persons, departments and agencies concerned.

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

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## **Regulation respecting mandatory continuing education for Quebec chartered accountants who practice public accountancy**

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

### **DIVISION I CONTINUING EDUCATION**

**1.** Members who practice public accountancy shall devote at least 60 hours per three-year reference period to continuing education activities in financial reporting and updates of generally accepted audit and review standards, with a minimum of 15 hours in each reference year.

**2.** A person who registers on the Ordre's Membership Roll after September 1 of a given year shall, unless exempt pursuant to Division IV, accumulate a minimum of 2 hours per month, whether the month is a full month or not, by the end of the current reference year. Such person shall accumulate at least 15 hours in the areas referred to in section 1 per full reference year.

**3.** Members shall choose continuing education activities that are best suited to their needs from among those included in the program prepared by the Ordre in accordance with section 5.

Continuing education activities shall include:

1) courses offered or organized by the Ordre, the Canadian Institute of Chartered Accountants, other professional orders, or similar organizations;

2) courses offered by educational or specialized institutions recognized by the Ordre;

3) formal courses or continuing education activities offered in the workplace;

4) symposiums, seminars or conferences with a prevalence of technical or educational content;

5) various formal training sessions, particularly case studies within technical study groups;

6) distance learning activities;

7) participation in discussion groups and on technical committees;

8) acting as a lecturer, instructor or preparer for activities contemplated in paragraphs 1 to 7;

9) authorship of published professional articles;

10) participation in research projects.

However, as part of the 60 hours to be accumulated in a given reference period, the Bureau may impose on members who practice public accountancy a specific activity listed in the program of continuing education activities contemplated in section 5.

### **DIVISION II FRAMEWORK FOR CONTINUING EDUCATION ACTIVITIES**

**4.** A continuing education activity must allow members to maintain, update, improve or enhance their skills or professional, technological or ethical knowledge related to the practice of the profession of public accountancy.

**5.** The Ordre shall establish the program of continuing education activities to be followed by the membership as a whole or a class of members. In particular, the Ordre shall:

1) set the start and end date of the reference period contemplated in section 1 for the membership as a whole or each class of members;

2) determine which continuing education activities in the areas described in section 1 will be included in the program and, where applicable, the persons, organizations and educational or specialized institutions that may organize or offer them;

3) determine, as appropriate, the activities it will impose under paragraph 4 of section 3;

4) establish, where appropriate, criteria for calculating the number of required hours under section 1, where that number differs from the actual duration of the activity.

When determining the activities that will be included in the program and, where appropriate, establishing the criteria for calculating the number of qualifying hours for an activity, the Ordre shall take into consideration:

1) the relationship between the activity and the practice of public accountancy;

2) the competence and qualifications of the instructor in relation to the subject matter;

3) the relevance of the instruction content;

4) the relationship between instruction content and the requirements set out in section 3;

5) compliance with the continuing education objectives set out in this Regulation;

6) the fact that the instruction objectives are measurable and verifiable.

### **DIVISION III VERIFICATION**

**6.** Members shall submit to the Ordre, no later than 30 days after the end of each reference year within a reference period, a duly completed continuing education activity report using the form provided by the Ordre, together with any attestations prescribed by regulation. The report shall indicate the continuing education activities engaged in during the reference year, their appropriateness in relation to the conditions provided for under section 1 and the objectives set out in sections 3 and 4, the number of hours completed or whether the member has been exempted pursuant to Division IV.

To determine whether a member has met the requirements of this Regulation, the Ordre may require relevant and reliable supporting documents in addition to the continuing education activity report, including receipts identifying the activities engaged in, their duration and content, the organization and/or person offering the activity and, if applicable, a certificate of participation or an attestation of results obtained.

**7.** Successful completion of the continuing education activity or, if there is no evaluation, the member's attendance, are the criteria by which the Ordre recognizes that members have engaged in a continuing education activity for purposes of meeting the requirements of this Regulation.

However, where the activity is not evaluated and attendance is not required, the Ordre shall recognize that members have engaged in a continuing education activity if the members attest to having acquired sufficient knowledge of the activity's content to adequately carry on their professional activities.

Where the Ordre has identified continuing education activities that members are required to attend, their attendance may be verified by any means established by the Ordre, such as an attendance sheet signed by the member.

**8.** The Ordre shall send a notice to the member specifying the continuing education activities it does not recognize and the reasons for refusing them no later than 180 days following the date specified for submitting the report provided for in section 6.

**9.** Members may request a review of the Ordre's decision by submitting a written application within 30 days of receipt of the notice provided for in section 8.

**10.** Members shall keep the documents in support of their reported hours for 12 months following the end of the reference period.

### **DIVISION IV EXEMPTION**

**11.** Members who have attended or intend to attend a continuing education activity that is not listed in the program adopted by the Ordre are exempted, for a given reference period, from having to attend a continuing education activity provided for in this program as long as the content of the unlisted activity is equivalent to that of an activity listed in the program.

**12.** Members may be exempted pursuant to section 11 if they submit a written request for recognition of the unlisted activity to the Ordre at least 30 days before the scheduled date of the activity or within 60 days of having attended such activity, as the case may be.

The request shall be accompanied by an attestation of the member's attendance or of successful completion or, if applicable, by the transcript of results. The request for recognition shall include:

- 1) a description of the continuing education activity;
- 2) the duration of the activity;
- 3) the number of hours requested for the activity;
- 4) the name and address of the person, organization or institution offering the activity;
- 5) any other information deemed relevant for recognition purposes.

**13.** Members may be exempted from having to attend continuing education activities for one reference year in a given reference period if they can demonstrate that they are unable to attend due to overwhelming circumstances.

The fact that the Committee on Discipline, the Professions Tribunal, or the Bureau has suspended or imposed limitations on a member's right to engage in professional activities, or struck a member off the Roll, does not constitute overwhelming circumstances.

Exemptions are not to exceed 12 months and are renewable.

**14.** Members may obtain an exemption pursuant to section 13 by completing the Ordre's form and providing:

- 1) the reasons for the exemption request;
- 2) a doctor's note or any other evidence attesting to the overwhelming circumstances.

**15.** As soon as the overwhelming circumstances giving rise to an exemption under section 13 have been resolved, the member shall advise the Ordre in writing and satisfy the obligations provided for in this Regulation, under the terms and conditions set by the Ordre.

#### **DIVISION V** PENALTIES

**16.** The Ordre shall send a notice to members who fail to comply with the continuing education requirement setting out the unfulfilled obligations, the penalties members face and the timeframe allowed for remedial action, which cannot be less than 30 days or more than 60 days and begins with the receipt or service of the notice.

Continuing education hours completed after receiving a default notice may only be credited to the reference period during which the member was in default.

**17.** The Ordre shall send a final notice to members who fail to remedy the situation before the deadline determined by the Ordre, specifying that they have an additional 15 days from the date of receipt of the final notice to comply.

**18.** The Ordre shall suspend or limit the right to engage in professional activities or strike off the Roll those members who have not remedied the default contemplated in section 17 before the deadline set out therein.

The Ordre shall notify members in writing of the penalty imposed.

**19.** The suspension or limitation of the right to engage in professional activities, or the striking off the Roll of the Ordre shall remain in effect until the person provides evidence to the Ordre that the requirements listed in the default notice provided for in sections 16 and 17 have been met and the penalty is waived by the Ordre.

#### **DIVISION VI** FINAL PROVISION

**20.** This Regulation shall come into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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