

(4) by inserting “and to the Regulation respecting the practice of the profession of bailiff within a partnership or a joint-stock company, approved by Order in Council 646-2009 dated 4 June 2009 in paragraph 22 after “Act”;

(5) by replacing paragraph 24 by the following:

“(24) failing to promptly inform the secretary of an intended assignment of property by the bailiff or the partnership or joint-stock company within which the bailiff practises the profession, that such an assignment has been made or that the bailiff, partnership or joint-stock company is the subject of a receiving order;”;

(6) by adding the following after paragraph 26:

“(27) practising the profession within, or having an interest in, a partnership or joint-stock company, with a person who, to the knowledge of the bailiff, performs acts that are derogatory to the dignity of the profession of bailiff;

(28) practising the profession within, or having an interest in, a partnership or joint-stock company if a partner, shareholder, director, officer or employee of the partnership or joint-stock company has been struck off the roll for more than 3 months or has had his or her professional permit revoked, unless the partner, shareholder, director, officer or employee

(a) ceases to hold the position of director or officer within the partnership or joint-stock company within 10 days of the date on which the striking off the roll or permit revocation becomes executory, or within any other period authorized by the board of directors;

(b) ceases to attend shareholder meetings and to exercise voting rights, if applicable, within 10 days of the date on which the striking off the roll or permit revocation becomes executory, or within any other period authorized by the board of directors; and

(c) disposes of his or her voting shares or transfers them to a trustee within 10 days of the date on which the striking off the roll or permit revocation becomes executory, or within any other period authorized by the board of directors.”.

**10.** Section 51 is amended by inserting “and, if applicable, the name of the partnership or joint-stock company within which the bailiff practises the profession” after “title of bailiff”.

**11.** Section 53 is amended by replacing “All the partners in a bailiff partnership are jointly and severally” by “All the bailiffs who are partners or shareholders and practise the profession within the same partnership or joint-stock company are solidarily”.

**12.** Division X is replaced by the following:

**“DIVISION X**  
NAME OF THE PARTNERSHIP OR JOINT-STOCK  
COMPANY

**57.** Bailiffs may not practise the profession within a partnership or joint-stock company under a name that is misleading, deceptive or contrary to the honour or dignity of the profession or that is a number name.

**58.** Bailiffs who practise the profession within a partnership or joint-stock company must take reasonable measures to ensure that any document produced by the partnership or joint-stock company in the practice of the profession is identified in the name of a bailiff.”.

**13.** 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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Gouvernement du Québec

**O.C. 648-2009**, 4 June 2009

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

**Certified management accountants  
— Compulsory continuing education for Québec  
certified management accountants who hold  
a public accountancy permit**

Regulation concerning compulsory continuing education for Québec certified management accountants who hold a public accountancy permit

WHEREAS, under the second paragraph of section 187.10.2 of the Professional Code (R.S.Q., c. C-26, amended by chapter 11 of the Statutes of 2008), the board of directors of the Ordre professionnel des comptables agréés du Québec must determine, by regulation, the continuing education activities in which a chartered accountant who practises public accountancy is required to take part, the

penalties for failing to take part in the activities and, where applicable, the cases in which a member may be exempted from taking part in such activities;

WHEREAS the board of directors of the Ordre professionnel des comptables agréés du Québec made the Regulation concerning compulsory continuing education for Québec certified management accountants who hold a public accountancy permit;

WHEREAS, pursuant to section 95 of the Professional Code, amended by section 63 of chapter 11 of the Statutes of 2008, and subject to section 95.2 of the Code, amended by section 65 of chapter 11 of the Statutes of 2008, every regulation made by the board of directors of a professional order under the Code or an Act constituting a professional order must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation concerning compulsory continuing education for Québec certified management accountants who hold a public accountancy permit was published in Part 2 of the *Gazette officielle du Québec* of 17 September 2008 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office des professions du Québec has examined the Regulation and made its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation concerning compulsory continuing education for Québec certified management accountants who hold a public accountancy permit, attached to this Order in Council, be approved.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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

Professional Code  
(R.S.Q., c. C-26, s. 187.10.2, second para.;  
2008, c. 11, s. 1)

### **DIVISION I CONTINUING EDUCATION**

**1.** Members of the Ordre des comptables agréés du Québec who practice public accountancy shall, unless exempt pursuant to Division IV, 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 of continuing education activities per month in the areas referred to in section 1, 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 these areas 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 Board of Directors 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**

### **CONTINUING EDUCATION ACTIVITIES PROGRAM**

**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 to 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 section 4;
- (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, including 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 that a committee established by the Board of Directors review the Ordre's decision by submitting a written application within 30 days of receipt of the notice provided for in section 8.

The committee shall consist of persons who did not participate in the decision for which a review is being requested.

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

#### **DIVISION IV EXEMPTIONS**

**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, for a given reference period, from having to attend a continuing education activity listed in the program adopted by the Ordre if they can demonstrate that they are unable to attend due to overwhelming circumstances.

The fact that the Disciplinary Council, the Professions Tribunal, or the Board of Directors 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.

As soon as the overwhelming circumstances 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**

**15.** 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.

**16.** 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.

**17.** 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 described in the notice before the deadline set out in section 16.

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

**18.** 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 section 16 have been met and the penalty is waived by the Ordre.

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

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

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