# Regulation respecting the legal authorizations to practise the profession of certified general accountant outside Québec that give access to the permit of the ordre professionnel des comptables généraux licenciés du Québec

Professional Code (R.S.Q., c. C-26, s. 94, par. q)

**1.** The legal authorization to practise the profession of certified general accountant issued in another province or territory of Canada shall give access to the certified general accountant permit issued by the Board of Directors of the Ordre professionnel des comptables généraux licenciés du Québec.

**2.** To obtain a permit from the Order, a candidate holding a legal authorization within the meaning of section 1 shall apply in writing to the Secretary of the Order and enclose evidence that he holds such legal authorization as well as payment of the fees for the examination of his file, as required pursuant to paragraph 8 of section 86.0.1 of the Professional Code (R.S.Q., c. C-26).

**3.** The Board of Directors shall decide whether a candidate has met the prescribed conditions and shall notify the latter of its decision within 30 days following the date upon which it was handed down. In the event of a rejection of the application, the Board of Directors shall specify the conditions to be met in order to obtain the permit.

**4.** A candidate may apply to the Board of Directors for a review, provided that he applies to the Secretary in writing within 30 days following the date upon which the decision is received.

**5.** The committee set up by the Board of Directors to make determinations regarding applications for review shall be made up of members which shall not be members of the Board of Directors.

**6.** The committee set up by the Board of Directors shall have 60 days following the date of receipt of the application for review to hand down its decision.

Prior to handing down its decision, the committee shall enable the candidate to make representations. A candidate wishing to make his representations in person shall notify the Secretary at least 5 days prior to the date scheduled for the meeting. However, the candidate may forward written representations to the Secretary at any time prior to the date scheduled for this meeting. **7.** The committee's decision shall be final and shall be forwarded to the candidate within 30 days following the date of such meeting.

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

9288

# **Draft Regulation**

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

#### Certified general accountants — Terms and conditions for the issue of a permit of the Ordre — 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 Regulation respecting the terms and conditions for the issue of a permit of the Ordre professionnel 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 update the current Regulation, essentially to add the successful completion of the professional training program as a condition of issuance of the permits of general certified accountant.

According to the Ordre des comptables généraux licenciés du Québec, this draft Regulation has no impact on businesses, including small and medium-sized businesses.

Further information may be obtained by contacting Mr. André Cantin, CGA, vice-président protection du public et administration at the Ordre des comptables généraux licenciés du Québec, 500 Place d'Armes, Suite 1800, Montreal, Quebec, H2Y 2W2; telephone: 514 861-1823 or 1 800 463-0163; facsimile: 514 861-661; 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, Quebec City, Quebec, 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

### Regulation to amend the Regulation respecting the terms and conditions for the issue of a permit of the Ordre professionnel des comptables généraux licenciés du Québec<sup>\*</sup>

Professional Code (R.S.Q., c. C-26, s. 94, par. *i*; 2008, c. 11, s. 1 and 62)

**1**. The Regulation respecting the terms and conditions for the issue of a permit of the Ordre professionnel des comptables généraux licenciés du Québec is amended in Section 1 thereof by the insertion of the following after paragraph 1:

**"1.1** has successfully completed the professional training program set up by the Order;".

**2.** Section 3 of said Regulation is replaced by the following:

**"3.** A candidate must have successfully completed the professional training program and met the requirements concerning the professional examinations and the professional training period within 5 years of applying for registration.".

**3.** The Regulation is amended by the insertion of the following after Division II:

### "**DIVISION II.I** PROFESSIONAL TRAINING PROGRAM

**3.1** A candidate must take the professional training program set up by the Order in a university teaching establishment.

The purpose of such professional training program is to, among other things, increase knowledge and develop skills with a view to mastering the relationship between the material covered by the professional examinations and learn the rules of ethics and professional conduct.". **4.** Section 4 of said Regulation is replaced by the following:

**"4.** The professional examinations shall cover the following subjects: accounting, finance, certification, taxation, and information systems and technology.".

**5.** Section 6 of said Regulation is replaced by the following:

**"6.** The professional examinations shall evaluate the candidate to determine whether he is able to carry on the profession of licensed general accountant.

More specifically, they are intended to determine whether the candidate has assimilated the knowledge and skills acquired and his ability to master practical situations, and in particular those involving public accountancy.".

**6.** Said Regulation is amended by the insertion of the following after section 6:

**"6.1** Before sitting for an examination, the candidate must show that he has successfully completed the prerequisite courses for the professional training program determined by the Board of Directors.".

7. This regulation shall come into force on the fifteenth day following the date of its publication in the *Quebec Official Gazette*.

9292

# **Draft Regulation**

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

### Physical therapists — Legal authorizations to practise the profession outside Québec which give access to permit issued by the Ordre

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 legal authorizations to practise the profession of physical therapist outside Québec which give access to the physical therapist's permit issued by the Ordre professionnel de la physiothérapie du Québec, made by the board of directors of the Ordre professionnel de la physiothérapie du Québec, may be submitted to the Government for approval, with or without amendment, on the expiry of 45 days following this publication.

<sup>\*</sup> The Regulation respecting the terms and conditions for the issue of a permit of the Ordre professionnel des comptables généraux licenciés du Québec, approved by Order-in-Council 1646-92 dated November 11, 1992 (1992, *G.O.* 2, 5000), has not been amended since it was approved.