

7. Section 13 is amended by replacing “of the employer’s expenditures that are eligible as payments made to or expenditures incurred with the training mutual” by “of payments made to the training mutual or expenditures incurred with the training mutual”.

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

9541

Gouvernement du Québec

O.C. 1198-2009, 18 November 2009

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

**Certified general accountants
— Continuing education for holding a public
accountancy permit**

Regulation respecting continuing education for certified general accountants holding 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 section 1 of chapter 11 of the Statutes of 2008 and by section 22 of chapter 35 of the Statutes of 2009, the board of directors of the Ordre des comptables généraux accrédités du Québec must determine, by regulation, the continuing education activities in which the holder of a public accountancy permit 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 des comptables généraux accrédités du Québec made the Regulation respecting continuing education for certified general accountants holding a public accountancy permit;

WHEREAS, under section 95 of the Professional Code, amended by section 63 of chapter 11 of the Statutes of 2008 and by section 4 of chapter 16 of the Statutes of 2009, and subject to sections 95.0.1 and 95.2 of the Code, section 95.2 being amended by sections 1 and 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 respecting continuing education for certified general accountants holding a public accountancy permit was published in Part 2 of the *Gazette officielle du Québec* of 13 August 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 respecting continuing education for certified general accountants holding a public accountancy permit, attached to this Order in Council, be approved.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

**Regulation respecting continuing
education for certified general
accountants holding a public
accountancy permit**

Professional Code
(R.S.Q., c. C-26, s. 187.10.2, 2nd para.;
2009, c. 35, s. 22)

**DIVISION I
CONTINUING EDUCATION**

1. A member of the Ordre des comptables généraux accrédités du Québec holding a public accountancy permit shall, unless exempt pursuant to division IV, accrue at least 60 hours of continuing education activities per three-year reference period, with a minimum of 20 hours in each reference year. The 60 hours shall relate to the audit engagement, the review engagement and other activities related to public accountancy.

The member shall choose the continuing education activities that are best suited to his needs. He shall choose continuing education activities among those provided for in the program developed by the Order in accordance with section 4.

Continuing education activities shall include:

(1) continuing education courses organized or offered either by the Order or by a person or organization recognized by the Board of Directors;

(2) courses offered by educational institutions or by other professional orders;

(3) symposiums, seminars or conferences of a technical or educational nature;

(4) participation in courses or structured training activities offered in the workplace;

(5) participation in various structured training sessions, particularly seminars or case studies;

(6) participation in distance learning activities;

(7) acting as a lecturer, instructor or preparer for activities contemplated in paragraphs 1 to 6;

(8) participation in research projects;

(9) authorship of specialized published articles.

However, as part of the 60 hours to be accumulated in a given reference period, the Board of Directors may impose on a member holding a public accountancy permit a specific continuing education activity listed among the activities provided for in the program contemplated in section 4.

2. A member to whom the Order issues a public accountancy permit more than 4 months after the start of a year in the reference period shall, unless exempt pursuant to division IV, accumulate a minimum of 1.5 continuing education hours for each full calendar month by the end of the current reference year. Such person shall also accumulate at least 20 hours per full reference year.

DIVISION II CONTINUING EDUCATION ACTIVITIES PROGRAM

3. A continuing education activity must allow members to maintain and develop skills and professional, legal or ethical knowledge relating to the practice of public accountancy.

4. The Order shall establish the program of continuing education activities to be followed by the member holding a public accountancy permit. The Order shall:

(1) set the start and end date of the reference period contemplated in the first paragraph of section 1;

(2) determine which continuing education activities shall be provided as part of the program in the sectors referred to in the first paragraph of section 1 and the persons, organizations or educational institutions that may organize or offer them;

(3) determine, as appropriate, the activities it will impose under paragraph 4 of section 1;

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

When determining the activities that are included in the program and, where appropriate, establishing the criteria for calculating the eligible duration of an activity, the Order shall take into consideration the following criteria:

(1) the relevance of the training activity;

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

(3) the fact that the training activity meets a need;

(4) compliance with the continuing education objectives set out in section 3;

(5) the fact that the training activity objectives are verifiable and set out in a clear and concise manner;

(6) the framework within which the training activities are provided;

(7) if applicable, the quality of the materials provided;

(8) the existence of a certificate of attendance or of an evaluation;

(9) the fact that the continuing education activity has been developed, supervised or provided by the Order, an instructor or a team of competent instructors recognized by the Board of Directors.

DIVISION III VERIFICATION

5. Members shall submit to the Order, no later than 60 days after the end of each reference year within a reference period, a duly completed and signed training activity report using the form provided by the Order. They shall indicate therein the training activities engaged in during the reference year, the name of the person,

body or educational institution organizing or offering the activity, the marks obtained, the number of hours completed, as well as the activities in respect of which they have obtained an exemption in accordance with division IV.

To determine whether the member has met the requirements of this Regulation, the Order may require relevant and reliable supporting documents in addition to the training 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 attendance or attestation of results obtained.

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

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

Where the Order has identified training activities that members are required to attend, their attendance may be verified by any means established by the Order, in particular an attendance sheet signed by the member.

7. No later than 180 days following the ultimate deadline for filing of the training activity report, the Order shall send a notice to the member specifying the hours which it recognizes and does not recognize as well as a statement listing the cumulative number of training activity hours for the previous year and for the given reference year.

8. Members may request a review of the Order's decision by submitting a written application to the committee set up by the Board of Directors within 30 days of receipt of the notice provided for in section 7.

This committee shall be made up of persons who have not taken part in the decision in respect of which a review is requested.

9. Members shall keep the documents in support of their reported hours, including the attendance sheet and proof of registration, for 24 months following the end of the reference period in question.

DIVISION IV **EXEMPTIONS FROM CONTINUING EDUCATION** **ACTIVITIES**

10. Members who have attended or intend to attend a training activity that is not listed in the program of activities adopted by the Order are exempted, for a given reference period, from having to attend a training 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.

11. Members may be exempted pursuant to section 10 if they submit a written request for recognition of the activity to the Secretary of the Order, 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.

In the latter case, a certification of the attendance of the activity by the member or of his successful completion thereof or, if need be, of the transcript indicating the grade received shall be sent along with the request.

The request shall include the following information:

- (1) a description of the training activity in question;
- (2) the duration of the activity;
- (3) the number of continuing education hours requested for this activity;
- (4) if the request is made prior to the training activity taking place, the name and address of the person, organization or institution responsible for the activity;
- (5) any other information deemed relevant for the purposes of recognition of the training activity.

12. Members shall be exempted, for a given reference period, from having to attend training activities provided for in the program of activities adopted by the Order if they are able to demonstrate that they are unable to attend.

The fact that the Disciplinary Board or the Professions Tribunal has suspended or struck a member off the Roll, or that the Board of Directors has suspended or imposed limitations on a member's right to engage in professional activities, does not constitute an inability to attend.

Exemptions are not to exceed a maximum period of one year and are renewable.

13. Members may obtain an exemption pursuant to section 12 if they notify the Secretary of the Order in writing specifying the reasons for the exemption request and providing, as the case may be, a doctor's note or any other evidence attesting to the fact that they are unable to attend.

As soon as the inability to attend shall have ceased, the member shall notify forthwith the Secretary of the Order in writing and satisfy the obligations provided for in this Regulation, according to the terms and conditions set by the executive committee.

14. Where the executive committee grants an exemption to a member, it shall determine the number of hours which the latter is not required to complete during a given reference period.

The executive committee shall provide the member with its written decision setting out its reasons within 60 days following receipt of the application for exemption.

DIVISION V **PENALTIES**

15. The Order shall send a notice to those members who fail to comply with their continuing education requirements, which notice shall set out the unfulfilled obligations and 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 of the notice.

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

16. The Order shall send a final notice to members who fail to cure their default before the deadline determined by the Order, specifying that they have an additional 15 days from the date of receipt of the final notice to comply.

17. The Order shall suspend or revoke the public accountancy permit of those members who have not cured the default described in the notice provided for in section 16 before the deadline set out therein.

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

18. The suspension or revocation of the public accountancy permit shall remain in effect until the member provides evidence to the Order that he has met the requirements listed in the default notice provided for in section 16, and the penalty is lifted by the Order.

DIVISION VI **FINAL PROVISION**

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

9542

Gouvernement du Québec

O.C. 1199-2009, 18 November 2009

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

Ordre des comptables généraux accrédités **— Public accountancy permit**

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

WHEREAS, under the first paragraph of section 187.10.2 of the Professional Code (R.S.Q., c. C-26), amended by section 1 of chapter 11 of the Statutes of 2008 and by section 76 of chapter 35 of the Statutes of 2009, the board of directors of the Ordre des comptables généraux accrédités du Québec must determine, by regulation, the standards for the issue and holding of public accountancy permits applicable to its members;

WHEREAS the board of directors of that order made the Regulation respecting the public accountancy permit of the Ordre des comptables généraux accrédités du Québec;

WHEREAS, under section 95 of the Professional Code, amended by sections 1 and 63 of chapter 11 of the Statutes of 2008 and by section 4 of chapter 16 of the Statutes of 2009, and subject to sections 95.0.1 and 95.2 of the Code, the latter section being amended by sections 1 and 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;