

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;

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 the public accountancy permit of the Ordre des comptables généraux accrédités du Québec 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 the public accountancy permit of the Ordre des comptables généraux accrédités du Québec, attached to this Order in Council, be approved.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

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

Professional Code
(R.S.Q., c. C-26, s. 187.10.2, first para.; 2008, c. 11, s. 1 and 2009, c. 35, s. 76)

DIVISION I STANDARDS FOR ISSUE OF THE PUBLIC ACCOUNTANCY PERMIT

§1. General provisions

1. The Board of Directors of the Ordre des comptables généraux accrédités shall issue a public accountancy permit to a member who:

(1) has met the requirements concerning the public accountancy training period in accordance with subdivision 2 of the present division or has successfully completed a training fulfilling the requirements contemplated in sections 2 and 3 and in the second paragraph of section 4 of subdivision 2 of the present division and recognized by the committee set up by the Board of Directors.

(2) 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.

(3) Has successfully completed the auditing and taxation courses of the professional training program established by the Order or has successfully completed courses provided that the content of such courses shall correspond to the content of the professional training program established by the Order and recognized by the committee set up by the Board of Directors.

§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 certification.

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 of professional services rendered to the public 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 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 Board of Directors, on the recommendation of the committee set up by the Board of Directors to study authorization applications, shall authorize by a written notice the member's training period and shall appoint a training supervisor responsible for supervising the member and 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 training period authorization 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 Board of Directors. 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 have begun 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 Board of Directors, 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 Board of Directors, the members of which shall not be members of the Board of Directors. The committee shall examine these documents and make its recommendations to the Board of Directors.

At the first meeting following the date of receipt of the recommendation of this committee, the Board of Directors shall decide whether or not a member has met the requirements of the training period. Where a member has not met the training requirements, the Board of Directors shall specify the items to be completed and 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 within the 15 days following the date upon which such decision was rendered.

9. A member who is notified of the decision that he has not met the training requirements may apply for a review to the committee set up by the Board of Directors, the members of which shall not be members of the Board of Directors or of the committee referred to in section 8. He shall apply 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 Board of Directors.

The Board of Directors 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 part of the hours required for the training period in public accountancy were completed, in whole or in part, more than 5 years prior to the date of application for the public accountancy permit shall successfully complete the monitoring program established by the Order.

This program consists of carrying out public accountancy activities assessed by the training supervisor. It may include the successful completion of public accountancy courses and directed readings with or without assessments.

However, in the event more than half of the hours required for the training period have been completed more than 5 years prior to the date of application for the public accountancy permit, the Order requires the successful completion of public accountancy courses and directed readings with or without assessment, or both of these measures.

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 establish the duration of the monitoring program that the member is required to follow, which shall not exceed 24 months. For the purpose of establishing the duration and the content 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 the member shall be 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 inform the member of his achieved progress 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 provisions of 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 Board of Directors, the members of which shall not be members of the Board of Directors.

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

14. Following receipt of the recommendation from the committee, the Board of Directors shall decide whether or not 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 Board of Directors 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 for a review to the committee set up by the Board of Directors, the members of which shall not be members of the Board of Directors or of the committee referred to in section 13. He shall apply to the Secretary within 30 days following the date on which the decision is received. He may add written observation to his application to the attention of the Board of Directors.

The Board of Directors 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.

SECTION III FINAL PROVISION

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