

“However, despite subparagraph 1 of the first paragraph, educational services may be offered to students on Saturdays and Sundays, with the parents’ authorization.”.

4. Section 23.1 is amended by inserting the following paragraph after the second paragraph:

“The Secondary IV compulsory subject Ethics and religious culture may, subject to section 26, be taught to Secondary III students and, if applicable, the credits assigned for that subject may be given to those students.”.

5. This Regulation comes into force on 1 July 2010.

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Gouvernement du Québec

O.C. 404-2010, 5 May 2010

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

Certified management accountants — Compulsory continuing education 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), the board of directors of the Ordre des comptables en management 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 en management accrédités 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, and subject to sections 95.0.1 and 95.2 of the Code, 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 6 November 2009 with a notice that it could be submitted to the Government for approval on the expiry of 20 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

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

Professional Code
(R.S.Q., c. C-26, s. 187.10.2, 2nd par.)

DIVISION I CONTINUING EDUCATION

1. All members of the Ordre des comptables en management accrédités du Québec who hold a public accountancy permit, unless exempted under Division IV, must complete in every 3-year reference period at least 60 hours of continuing education activities, including a minimum of 15 hours per reference year. The 60 hours must cover audit engagements, review engagements and other activities relating to public accountancy.

The members must choose the continuing education activities from the program of activities established by the Order pursuant to section 4.

The continuing education activities include:

- (1) taking part in courses organized or offered by the Order, by other professional orders or by similar organizations;
- (2) taking part in courses offered by an educational institution or by specialized institutions recognized by the Order;
- (3) taking part in symposiums, congresses, seminars or conferences;
- (4) taking part in structured training sessions or courses in the workplace;
- (5) taking part in various structured training sessions, such as case studies as part of a technical study group;
- (6) taking part in discussion groups and technical committees;
- (7) acting as a speaker or trainer;
- (8) drafting published articles or papers;
- (9) taking part in research projects.

2. Every member to whom the Order issues a public accountancy permit after 1 August in a given year must, unless exempted pursuant to Division IV, start to complete continuing education hours on 1 April of the year following the date on which the permit is issued.

The number of hours to be completed is calculated beginning on 1 April of the year following the date on which the permit is issued in proportion to the number of months remaining in the reference period.

A member to whom the Order issues a public accountancy permit after 1 August in the last year of a reference period is exempted from the continuing education requirements for that period.

DIVISION II

PROGRAM OF CONTINUING EDUCATION ACTIVITIES

3. Every continuing education activity must allow members to maintain, update, improve or extend the skills and knowledge required for the practice of public accountancy.

4. The Order shall establish the program of continuing education activities that must be followed by members holding a public accountancy permit. The Order shall

(1) fix the date on which the reference period referred to in the first paragraph of section 1 begins and ends;

(2) determine the continuing education activities in the fields listed in the first paragraph of section 1 that form part of the program, along with the persons, bodies, educational institutions or specialized institutions that organize or offer the activities;

(3) assign a ratio for calculating the admissible duration of each activity as a contribution to the hours required pursuant to section 1, if it differs from the actual duration of the activity.

To determine the activities that form part of the program and, if applicable, the ratio for calculating the admissible duration of an activity, the Order shall consider the following criteria:

- (1) the relevance of the activity;
- (2) the competency and qualifications of the trainer, with respect to the subject of the activity;
- (3) compliance with the continuing education objectives set out in section 3;
- (4) the fact that the objectives of the continuing education activity are measurable and verifiable.

DIVISION III

MONITORING

5. Members shall send to the Order, no later than 30 days after the end of each reference year in a reference period, a duly completed continuing education report using the form supplied by the Order, along with the attestations required by this Regulation, if applicable. The continuing education report must indicate the continuing education activities completed during the reference year, the number of hours completed, or the fact that the member concerned has obtained an exemption under Division IV.

To determine whether a member has met the requirements of this Regulation, the Order may request any relevant and reliable document in addition to the continuing education report, such as supporting documents that identify the activities completed, state their duration and content, name the person who offered the activities and, where applicable, attest to the member's presence or result.

6. The successful completion of a continuing education activity or, if no evaluation is involved, presence at the activity, is the criterion used by the Order to recognize that a continuing education activity has been completed in order to meet the requirements of this Regulation.

However, where the activity does not involve an evaluation and if the member's presence was not required, the Order recognizes that a continuing education activity has been completed if the member states that he or she has acquired sufficient knowledge of the content to apply it professionally.

When the Order determines that a member's presence at continuing education activities is compulsory, presence may be monitored by any means that the Order establishes, such as a presence sheet signed by members.

7. The committee set up by the board of directors forward to members, no later than 180 days after the deadline for filing the report referred to in section 5, a notice specifying any continuing education activities that it does not recognize and the grounds for its decision.

8. A member may ask the executive committee to review the decision of the committee set up by the board of directors. The request for review must be made in writing and submitted within 30 days of receipt of the notice provided for in section 7.

The executive committee must be formed of persons who were not involved in the decision for which a review is requested.

9. Members must keep the documents supporting the hours declared until 12 months after the end of the reference period.

DIVISION IV EXEMPTIONS FROM CONTINUING EDUCATION

10. A member who has taken part, or intends to take part, in a continuing education activity that is not part of the program, is exempted from taking part in an activity in the program established by the Order if the content of the activity concerned is equivalent to the content of the program activity.

11. Members may obtain an exemption under section 10 by sending to the Order, in writing, a request for recognition of the activity concerned, either 30 days before the scheduled date of the activity or within 60 days of taking part in the activity.

In the latter case, the request must include an attestation of the member's presence at or successful completion of the activity or, where applicable, a record of the member's marks.

The request must be submitted with the following information:

- (1) a description of the continuing education activity concerned;
- (2) the duration of the activity;
- (3) the number of hours of training required by the continuing education activity;
- (4) the name and address of the person, organization or institution responsible for the activity;
- (5) any other information considered relevant to the recognition of the continuing education activity.

12. Members who show that it is impossible for them to take part in a training activity provided for in the program of activities established by the Order are exempted from taking part in this activity for a given reference period.

The fact that a member has been struck off the role or suspended or that the member's right to practice has been restricted by the disciplinary council, the Professions Tribunal or the board of directors does not make it impossible for the member to take part.

The duration of an exemption may not exceed 12 months, but it may be renewed.

13. A member may obtain an exemption under section 12 by applying in writing to the Order, stating the grounds justifying the exemption and including a medical report or any other proof showing that it is impossible for the member to take part in any activity.

As soon as the situation making it impossible for the member to take part ceases, the member must immediately notify the Order in writing and complete the obligations prescribed by this Regulation on the conditions determined by the Order.

DIVISION V PENALTIES

14. The Order shall forward a notice to any member who fails to respect an obligation pertaining to continuing education, stating the obligation that the member has failed to respect, the time period within which the member may correct the failure, and the penalty to which the member is liable.

This time period may not be below 30 days or above 60 days, and begins to run from the date on which the notice is received.

Continuing education hours completed after such a failure may only be granted for the reference period during which the failure occurred.

15. The Order shall send a final notice to any member who has not corrected a failure within the time period prescribed by the Order, requiring the member to comply within an additional time period of 15 days from the date on which the final notice is received.

16. When a member does not correct the situation described in the notice within the time period prescribed pursuant to section 15, the Order shall suspend the member's public accountancy permit and inform the member of the suspension in writing.

17. The public accountancy permit shall remain suspended until the member concerned provides the Order with proof that he or she has met the requirements set out in the notice referred to in section 15, and until the suspension has been lifted by the Order.

SECTION VI FINAL PROVISION

18. 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. 405-2010, 5 May 2010

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

Comptables en management accrédités — Public accountancy permit of the Ordre

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

WHEREAS, under the first paragraph of section 187.10.2 of the Professional Code (R.S.Q., c. C-26), the board of directors of the Ordre des comptables en management 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 the order made the Regulation respecting the public accountancy permit of the Ordre des comptables en management accrédités du Québec;

WHEREAS, pursuant to section 95 of the Code, and subject to sections 95.0.1 and 95.2, 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 en management accrédités du Québec 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 respecting the public accountancy permit of the Ordre des comptables en management 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 en management accrédités du Québec

Professional Code
(R.S.Q., c. C-26, s. 187.10.2, 1st par.)

DIVISION I CONDITIONS FOR THE ISSUE OF A PUBLIC ACCOUNTANCY PERMIT

§1. General

1. The board of directors of the Ordre des comptables en management accrédités du Québec shall issue a public accountancy permit to a certified management accountant who:

(1) has successfully completed the post-certification public accountancy program of the Order or a program that meets the criteria set out in Subdivision 2 of this Division and is recognized by the committee set up by the board of directors;