

## Draft Regulations

### Draft Regulation

Chartered Professional Accountants Act  
(chapter C-48.1)

#### Chartered professional accountants — Public accountancy permit

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Québec, made by the board of directors of the Ordre des comptables professionnels agréés du Québec, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation establishes the terms and conditions for receiving and holding a public accountancy permit applicable to the members of the Ordre des comptables professionnels agréés du Québec.

The draft Regulation also determines the legal authorizations to practise public accountancy outside Québec that give access to the permit, and the terms and conditions for the issue of that permit applicable to the holders of such authorizations.

The draft Regulation has no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Christiane Brizard, Ordre des comptables professionnels agréés du Québec, 4, Place Ville-Marie, 6<sup>e</sup> étage, Montréal (Québec) H3B 2E7; telephone: 514 849-1155; fax: 514 849-9674; email: c.brizard@cpa-quebec.com.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Chair of the Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister of Justice and may also be sent to the professional order that made the Regulation and to interested persons, departments and bodies.

JEAN PAUL DUTRISAC,  
*Chair of the Office des professions du Québec*

### Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Québec

Chartered Professional Accountants Act  
(chapter C-48.1, ss. 5 and 6)

#### DIVISION I GENERAL PROVISIONS

**1.** The Ordre des comptables professionnels agréés du Québec shall issue a public accountancy permit:

(1) to a member who meets the following conditions:

(a) has successfully completed the professional education program in public accountancy set out in Division II or training recognized by the Order that meets the criteria set out in Division II;

(b) has successfully completed the training period in public accountancy set out in Division III or a period of training or practical experience recognized by the Order that meets the criteria set out in Division III;

(c) has passed the public accountancy examination of the Order set out in Division IV or passed an evaluation or earned practical experience recognized by the Order that meets the criteria set out in Division IV;

(d) has completed an application for a public accountancy permit;

(e) has paid the prescribed fees.

(2) to a member who holds a legal authorization to practice public accountancy contemplated in Division VI.

The fees payable under this Regulation are those prescribed by the Board of directors pursuant to paragraph (8) of section 86.0.01 of the Professional Code (chapter C-26).

**2.** A member shall meet the conditions in subparagraphs *a* to *c* of paragraph (1) of section 1 within three years from the date of registration in the professional education program or the date of authorization to start a training period in public accountancy, whichever is earliest, or within the period prescribed by the Order in exercising its powers under Division V.

## DIVISION II PROFESSIONAL EDUCATION

**3.** The professional education program in public accountancy allows for the in-depth integration and development of competencies in assurance and taxation.

Members successfully complete the professional education program when they have completed one of the following:

(1) Six to 12 credits integrated in a graduate level program in an educational institution that grants a diploma giving access to the permit issued by the Order, employs sufficient and quality faculty resources and has adopted ethics and quality control policies, thus ensuring quality teaching adapted to the development of the profession;

(2) graduate-level education offered by the Order consisting of at least two modules of 8 to 10 weeks each.

This education shall be delivered using learning methodologies and evaluation processes that include a diversity of modern teaching methodologies emphasizing competency development.

For purposes of paragraphs (1), (2) and (3), the following education is taken into account:

(1) modules or courses allowing for the in-depth development of competencies in assurance and taxation completed by the member as part of the professional education program contemplated in Division II of the Regulation respecting other terms and conditions for the issue of permits of the Ordre des comptables professionnels agréés du Québec (*indicate the alphanumeric reference*);

(2) up-to-date professional education that meets the criteria set out in the first three paragraphs and is adapted to the Canadian context.

**4.** To complete the education delivered as part of a university program, members shall register with a university that provides such education. To complete the education delivered by the Order, members shall register with the Order.

Members shall also pay the prescribed fees.

## DIVISION III TRAINING PERIOD

**5.** The training period in public accountancy lasts 24 months and is comprised of at least 1,250 hours of professional services in assurance, including at least

625 hours devoted to audit engagements. It enables the trainee member to integrate, in a professional environment, competencies in the area of financial reporting and to develop in-depth competencies in audit and assurance. The work environment in which the training period takes place has the following characteristics:

(1) audit and assurance services are offered to various types of clients operating in diverse industries;

(2) the trainee member is provided with a range of progressively complex assignments, increasing responsibility and high-quality practical experience conducive to his progress;

(3) the policies and practices in place will allow the trainee member to carry out assignments in keeping with values that foster professional and ethical conduct.

For purposes of the first paragraph, the following practical experience is taken into account:

(1) a training period completed by the member in accordance with the Regulation respecting other terms and conditions for the issue of permits by the Ordre des comptables professionnels agréés du Québec and meeting the requirements of this Division;

(2) up-to-date practical experience that meets the requirements of the first paragraph and is adapted to the Canadian context.

**6.** The training period in public accountancy shall be supervised by a training supervisor who assists the trainee member in achieving the objectives of the training period.

**7.** The training supervisor shall satisfy the following conditions:

(1) holds a public accountancy permit and practices auditing in the enterprise or organization where the training period is taking place;

(2) is not struck off the Roll, suspended or subject to a limitation of the right to engage in professional activities;

(3) was not the subject of a striking off the Roll, a suspension or a limitation of the right to engage in professional activities imposed by the disciplinary council or by any other disciplinary tribunal in the three years prior to the training period authorization;

(4) has the experience, competence and availability required to perform this function.

**8.** Before starting a training period, members shall complete a public accountancy training period project authorization request using the prescribed form and pay the prescribed fees.

The training period evaluation committee authorizes the public accountancy training period project if it meets the conditions provided for in this Division. Before refusing to authorize a public accountancy training period project, the committee shall give the trainee member the opportunity to submit written representations. The decision of the training period evaluation committee is final.

**9.** Any change to a training period project shall be authorized by the training period evaluation committee.

**10.** During the training period, the trainee member submits periodic assessments on his progression to the training period evaluation committee in accordance with the objectives stated in section 5. These assessments, completed on the Order's forms and signed by the training supervisor, shall be submitted at least twice a year.

Within 30 days of the end of the training period, the trainee member shall also submit a final assessment report on the training period in accordance with the objectives stated in section 5, completed on the Order's form and signed by the training supervisor.

**11.** The training period evaluation committee may, during the training period, verify whether the training period meets the requirements of the authorized project. To this end, the committee may require from the training supervisor or trainee member information that will allow it to evaluate the validity of the training period.

If the committee believes that the training period does not meet the requirements of the authorized project, it may take one or more of the following actions:

- (1) revoke its authorization of the training period project;
- (2) refuse to recognize all or part of the training period already served;
- (3) indicate the conditions under which the training period can be completed.

Before taking any of these actions, the committee shall give the trainee member the opportunity to submit written representations.

**12.** The training period evaluation committee determines, based on the periodic assessments and the final assessment report, whether the trainee member meets the training period requirements and informs the trainee member.

If the committee refuses to recognize all or part of the training period, it shall determine the activities to be completed or repeated, as well as the terms and conditions under which they shall be completed or repeated, to meet the training period requirements.

However, the committee cannot make a decision provided for in the second paragraph until it has given the trainee member the opportunity to make written representations.

**13.** Within 30 days of receiving the training period evaluation committee's decision informing him that he has not met the requirements of the training period, the trainee member may request a review by the executive committee. The executive committee's decision shall be communicated to the trainee member within 90 days of the review application date.

#### DIVISION IV EXAMINATION

**14.** The public accountancy examination evaluates the depth of competency in financial reporting, assurance and auditing.

For purposes of the first paragraph, the following situations are taken into account:

(1) the member has passed the paper contemplated in paragraph (2) of section 25 of the Regulation respecting other terms and conditions for the issue of permits by the Ordre des comptables professionnels agréés du Québec which evaluates the depth of competency in financial reporting, assurance and auditing. The terms and conditions applicable to additional attempts and the examination review are those that apply to this evaluation;

(2) the member has passed an up-to-date evaluation adapted to the Canadian context that meets the criteria set out in the first paragraph;

(3) the member has earned up-to-date practical experience adapted to the Canadian context that meets the criteria set out in the first paragraph.

**15.** Members may sit for the final examination if they:

(1) have met the requirements in paragraph (1) of section 1;

(2) have completed an application for the examination using the form provided and paid the prescribed fees.

**16.** A member who fails the public accountancy examination is entitled to retake it. Should the member fail once again, he may retake the examination after having completed examination preparation training.

The executive committee may allow an additional attempt if the member can demonstrate that he was unable to sit for the examination or pass the examination due to exceptional circumstances.

**17.** A member may request to have his examination results reviewed by presenting a written application to the executive committee within 15 days of receiving the results, accompanied by the prescribed fees.

The executive committee shall render a decision within 90 days of receiving the review application.

The revised mark is final.

## **DIVISION V** **RECOGNITION PROCEDURE**

**18.** A member wishing to obtain recognition for professional education, a training period, practical experience or an examination for the purposes of section 1 shall apply to the secretary of the Order in writing, include all documents supporting the application and pay the required fees.

Documents in a language other than French or English submitted in support of an application shall be accompanied by a French or English translation. The translation shall be certified as true to the original by a member of the Ordre des traducteurs, terminologues et interprètes agréés du Québec or by an authorized consular or diplomatic representative.

**19.** The secretary of the Order shall send the application for recognition to the committee formed for this purpose by the Board of directors pursuant to paragraph (2) of section 86.0.1 of the Professional Code. The committee is composed of persons other than members of the Board of directors of the Order.

Where the documents provided by the members are insufficient to allow for an appreciation of the application for recognition, the committee may, in order to complete its assessment, ask the member to participate in an interview, pass an examination, complete a training period or submit to a combination of these measures.

**20.** The decision of the committee shall be reasoned and in writing and shall be communicated to the member within 30 days of the date of the meeting.

Where the committee decides to refuse all or part of the application for recognition, it shall, within the same time-frame, inform the member in writing of the programs of study, courses, training periods and examinations which, if successfully completed within the allotted time, would enable the member to be granted recognition. The committee shall also advise the member of the right to apply for a review of the decision in accordance with section 21.

**21.** A member who is informed of the committee's decision to refuse or partially accept the application for recognition may apply for a review of the decision by the Order's executive committee. The member shall apply to

the secretary of the Order in writing for this review within 30 days of receiving the decision and pay the required fees.

The executive committee has 75 days from the date it receives the application for review to render its decision. The secretary shall inform the member of the date of the meeting at which the application will be reviewed at least 15 days before that date. The member may send written representations at any time before the date scheduled for the meeting.

The decision of the executive committee is final and shall be communicated to the member within 15 days of the date on which the decision was made.

## **DIVISION VI** **LEGAL AUTHORIZATIONS TO PRACTICE**

**22.** The Order shall issue a public accountancy permit to a member who holds a legal authorization to practice public accountancy granted by the Public Accountants Board of the Province of Nova Scotia, the Public Accountants Licensing Board of Newfoundland and Labrador or by an organization of chartered professional accountants, chartered accountants, certified management accountants or certified general accountants in a Canadian province or territory.

**23.** To obtain a public accountancy permit, a member who is legally authorized to practice shall apply in writing to the Order, and include proof of the authorization to practice and the prescribed fees.

## **DIVISION VII** **CONDITIONS FOR HOLDING A PERMIT**

### *§1. Refresher program*

**24.** The holder of a public accountancy permit who resumes the practice of public accountancy after not practicing in this area for more than five years shall successfully complete a refresher program determined by the Order.

This program consists in performing assurance and audit engagements evaluated by a training supervisor. It may include the requirement to take courses, with or without evaluation.

**25.** The Order determines the duration of the refresher program imposed on a member. The program shall not exceed 24 months. For purposes of determining the duration and content of the refresher program, the Order takes into account the member's professional experience in public accountancy and the period during which the member ceased to practice in this area.

**26.** At the end of the refresher program, the training supervisor analyzes the member's ability to practice public accountancy and, within 30 days of the end of the program, issues a recommendation to the committee formed for this purpose by the Board of directors pursuant to paragraph (2) of section 86.0.1 of the Professional Code.

**27.** The committee determines whether the member meets the refresher program requirements and informs the member.

Where the committee refuses to recognize all or part of the program, it shall determine the activities to be completed or repeated, as well as the terms and conditions under which they shall be completed or repeated, to meet the program requirements.

However, the committee cannot make a decision provided for in the second paragraph until it has given the member the opportunity to make written representations.

**28.** Within 30 days of receiving the committee's decision informing him that he has not met the requirements of the refresher program, the member may request a review by the executive committee. The executive committee's decision shall be communicated to the member within 90 days of the review application date.

**29.** A member who fails to successfully complete the refresher program shall be deemed to be in violation of the provisions of this Division.

#### §2. Professional liability insurance

**30.** Members who hold a public accountancy permit shall send proof to the Order, not later than April 1 each year, that they have insurance for any liability they may incur as a result of faults or negligence committed in the practice of public accountancy.

### DIVISION VIII TRANSITIONAL AND FINAL PROVISIONS

**31.** The Order shall issue a public accountancy permit to a member contemplated in paragraph (1) of section 60 of the Chartered Professional Accountants Act (chapter C-48.1), who was admitted as a candidate for the practice of the profession under the Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec (chapter C-48.1, r. 10) before (indicate the date of coming into force of this Regulation), and who obtained a permit pursuant to paragraph (1) of section 1 of this Regulation.

**32.** The Order shall issue a public accountancy permit to a member who has met the conditions for the issue of a permit provided for in the Regulation respecting the public accountancy permit of the Ordre des comptables en management accrédités du Québec (chapter C-48.1, r. 25) and the Regulation respecting the public accountancy permit of the Ordre des comptables généraux accrédités du Québec (chapter C-48.1, r. 26) before the earlier of (indicate the date that is one year after the date of coming into force of this Regulation) and the date determined pursuant to a decision of the Order under a recognition or supervision process provided for in these regulations.

**33.** The Order shall issue a public accountancy permit to a member contemplated in paragraphs (2) or (3) of section 60 of the Chartered Professional Accountants Act who, before (indicate the date that is one year after the date of coming into force of this Regulation), submitted an application for the issue of a public accountancy permit with the Order.

**34.** This Regulation replaces the Regulation respecting the public accountancy permit of the Ordre des comptables en management accrédités du Québec (chapter C-48.1, r. 25) and the Regulation respecting the public accountancy permit of the Ordre des comptables généraux accrédités du Québec (chapter C-48.1, r. 26).

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

3111

### Draft Regulation

Professional Code  
(chapter C-26)

#### Marriage and family therapists —Professional activities that may be engaged in by persons other than marriage and family therapists —Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting certain professional activities that may be engaged in by persons other than marriage and family therapists, made by the board of directors of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec, appearing below, may be submitted to the Government for approval with or without amendment on the expiry of 45 days following this publication.