

## Draft Regulations

### Draft Regulation

Professional Code  
(chapter C-26)

#### Chartered professional accountants — Public accountancy permit — Amendment

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 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 and appearing below, 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 allows the issue of the public accountancy permit of the Ordre des comptables professionnels agréés du Québec pursuant to the arrangement entered into by the Order under the agreement between Québec and France as regards mutual recognition of professional qualifications.

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

Further information may be obtained by contacting Christiane Brizard, secretary general, Ordre des comptables professionnels agréés du Québec, 5, Place Ville Marie, bureau 800, Montréal (Québec) H3B 2G2; telephone: 800 363-4688 or 514 288-3256; fax: 514 849-9674; email: cbrizard@cpaquebec.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Diane Legault, 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.

DIANE LEGAULT,  
*Chair of the Office des  
professions du Québec*

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

Chartered Professional Accountants Act  
(chapter C-48.1, s. 5, 2nd par., subpar. 2)

**1.** The Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Québec (chapter C-48.1, r. 26.1) is amended by inserting the following after section 24:

#### “DIVISION VI.1 PROVISIONS GIVING EFFECT TO THE QUÉBEC-FRANCE AGREEMENT ON THE MUTUAL RECOGNITION OF PROFESSIONAL QUALIFICATIONS

**24.1.** To obtain a public accountancy permit, applicants shall meet the following terms and conditions:

1° have obtained, in the last 5 years, a chartered professional accountant's permit under the Règlement sur la délivrance d'un permis de l'Ordre des comptables professionnels agréés du Québec pour donner effet à l'arrangement conclu par l'Ordre en vertu de l'entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles (*indiquer ici la référence*);

2° have accumulated, during their training period and professional experience in France, at least 1,250 hours in assurance, including 625 hours in auditing, or, if applicable, have accumulated the missing hours in Quebec during an adaptation training period with a training employer who is a chartered professional accountant and a holder of a public accountancy permit recognized by the Order;

3° have successfully completed an upgrading course on Accounting Standards for Private Enterprises offered by the Ordre des comptables professionnels agréés du Québec or by an entity accredited by the Order, lasting at least 14 hours;

4° have successfully completed an upgrading course on Canadian Auditing Standards offered by the Ordre des comptables professionnels agréés du Québec or by an entity accredited by the Order, lasting at least 14 hours.

**24.2.** The applicant shall complete and send to the Order the form provided by the Order and include the following:

1° a certificate of compliance from the Ordre des experts-comptables de France completed by the applicant and the Ordre des experts-comptables de France on the form provided by the Ordre des comptables professionnels agréés du Québec, indicating the number of hours and a description of the training period or professional experience in assurance and auditing that he has completed;

2° if required, a professional experience certification form provided by the Order that must be filled out by the applicant's previous employers, indicating the number of hours and a description of professional experience in assurance and auditing that he has completed in Quebec;

3° the certificates confirming that he has successfully completed the upgrading courses required under paragraphs 3 and 4 of section 24.1;

4° payment of the file processing fees prescribed pursuant to paragraph 8 of section 86.0.1 of the Professional Code (chapter C-26).

The Ordre des comptables professionnels agréés du Québec shall acknowledge receipt of the permit application within 30 days of the date on which it was received and, if required, inform the applicant of any missing documents. Applicants have 3 years from the date of their application to send the certificates required under subparagraph 3 of the first paragraph and, if applicable, the certification form required under subparagraph 2 of the first paragraph.

**24.3.** The Order's committee, established for this purpose, shall decide whether an applicant meets the conditions of section 24.1 within 60 days of the date on which it received each of the documents required under section 24.2.

Where the committee refuses an application because the applicant has not met all of the conditions, it shall inform him in writing of the programs of study, courses, training periods and examinations which, if successfully completed, would enable him to obtain a public accountancy permit. The committee shall also advise the applicant of the right to apply for a review of the decision in accordance with section 24.4.

**24.4.** An applicant who is informed of the committee's decision to refuse an application because he has not met all of the conditions of section 24.1 may apply for a review of the decision by the Order's executive committee.

The applicant shall apply to 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 a review to render its decision. The secretary shall give the applicant at least 15 days' notice of the date of the meeting at which the application will be reviewed. The applicant may send written representations at any time before the scheduled meeting date.

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

**2.** The permit obtained by applicants, during the 5 years preceding the date of their application, pursuant to the Règlement sur la délivrance du permis de l'Ordre des comptables généraux accrédités du Québec pour donner effet à l'arrangement conclu par l'Ordre en vertu de l'Entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles (chapter C-48.1, r. 14) can replace the permit required under paragraph 1 of section 24.1 of the Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Québec (chapter C-48.1, r. 26.1).

**3.** This Regulation comes into force on (*indiquer ici la date de la publication à la Gazette officielle du Québec*).

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