

c. C-48, r.2.1

[Regulation respecting the professional inspection committee of the Ordre des comptables agréés du Québec](#)

Chartered Accountants Act
(R.S.Q., c. C-48)

Professional Code
(R.S.Q., c. C-26, s. 90)

DIVISION I
GENERAL

1. A professional inspection shall cover the records, books and registers kept by a member of the Ordre des comptables agréés du Québec in the practice of the profession.

It shall also cover any reports or other documents in which the member participated and any property that has been entrusted to the member by a client.

O.C. 278-93, s. 1.

DIVISION II
PROFESSIONAL INSPECTION COMMITTEE

2. The professional inspection committee shall be composed of 14 members appointed by the Bureau from among the members of the Order. The quorum of the committee shall be 8 members including the chairman.

O.C. 278-93, s. 2.

3. The members of the committee shall take office after taking the oath or making the solemn affirmation contained in Schedule II to the Professional Code (R.S.Q., c. C-26) and shall remain in office until their successors are appointed or until the members die, resign, are replaced or are struck off the roll, as the case may be.

Where the members of the committee are assisted by investigators, the latter shall also take the oath.

O.C. 278-93, s. 3.

4. The Bureau of the Order shall designate the secretary of the committee.

O.C. 278-93, s. 4.

5. The committee shall hold its sittings on the dates and at the times and places that it or its chairman determines.

O.C. 278-93, s. 5.

6. The chairman sees to the coordination of the committee's work and keeps the Bureau informed of its activities.

O.C. 278-93, s. 6.

7. The office of the committee shall be situated at the corporate seat of the Order and all the records, reports, books and registers of the committee shall be kept at that office.

O.C. 278-93, s. 7.

8. Subject to section 11, only the secretary of the committee, the staff of the committee's office and the chairman of the Order shall have access to the records, reports, books and registers of the committee.

Before taking office, the secretary of the committee and the staff of the committee's office shall take the oath or make the solemn affirmation contained in Schedule II to the Code.

O.C. 278-93, s. 8.

DIVISION III

COMPILING OF A PROFESSIONAL RECORD OF A MEMBER

9. The committee shall compile and keep up to date a professional record for each member of the Order in respect of whom an inspection is conducted.

O.C. 278-93, s. 9.

10. The professional record of a member shall contain the reports and recommendations pertaining to an inspection conducted in respect of the member.

O.C. 278-93, s. 10.

11. The member has the right to consult his professional record and to obtain a copy thereof. The record shall be consulted at the office of the committee in the presence of the committee's employees.

O.C. 278-93, s. 11.

DIVISION IV

GENERAL SUPERVISION OF THE PRACTICE OF THE PROFESSION

12. The committee shall supervise the practice of the profession in accordance with the program it shall establish.

O.C. 278-93, s. 12.

13. Each year, the Bureau shall send the committee's general supervision program to the members of the Order.

O.C. 278-93, s. 13.

14. Not less than 15 days before the date of an inspection by the committee, the committee shall, through its secretary, send the member in question, by registered mail, a notice similar to the notice appearing in Schedule I. The notice may be sent to the place of business of a partnership formed by members and takes the place of a notice sent to each practising member who is a partner or an employee.

O.C. 278-93, s. 14.

15. Where required to do so, an investigator shall produce a certificate signed by the secretary of the committee and attesting to the holder's authority to act.

O.C. 278-93, s. 15.

16. If a member refuses to receive an investigator on the date provided for in the notice, the latter shall immediately inform the secretary of the committee thereof and decide on another date with him. The date shall be fixed within 60 days of the date provided for in the notice.

O.C. 278-93, s. 16.

17. A member in respect of whom an inspection is conducted shall be present during the inspection or shall be represented by a partner where the member practises within a partnership.

O.C. 278-93, s. 17.

18. Where a record, book, register or other document referred to in section 1 is held by a third party, the member shall authorize the investigator to examine it or to make a copy, if the investigator so requests.

O.C. 278-93, s. 18.

19. An investigator shall prepare an inspection report within 30 days following the date of completion of the inspection and shall send the report to the committee with recommendations.

O.C. 278-93, s. 19.

DIVISION V

SPECIAL INQUIRY INTO THE PROFESSIONAL COMPETENCE OF A MEMBER

20. In every instance of a special inquiry into the professional competence of a member, the committee shall record the grounds for the inquiry in the member's professional record and shall designate an investigator for the special inquiry.

O.C. 278-93, s. 20.

21. Not less than 5 clear days before the date of the special inquiry, the committee, through its secretary, shall send the member, by registered mail, a notice similar to the notice appearing in Schedule II.

Where sending the notice to the member could jeopardize the objectives underlying the special inquiry, the committee may hold the inquiry without notice.

O.C. 278-93, s. 21.

22. Where required to do so, an investigator shall produce a certificate signed by the secretary of the committee and attesting to the holder's authority to act.

O.C. 278-93, s. 22.

23. The committee may order a member, or the member's employer, mandatary or employee to allow the committee access to the records, books, registers and other documents referred to in section 1.

O.C. 278-93, s. 23.

24. Where a member refuses to receive an investigator, the latter shall immediately inform the secretary of the committee thereof.

O.C. 278-93, s. 24.

25. Where a record, book, register or other document referred to in section 1 is held by a third party, the member shall authorize the investigator to examine it or to make a copy, if the investigator so requests.

O.C. 278-93, s. 25.

26. Where a person makes a statement relating to an inquiry, the investigator may request that the person attest to the statement by oath or by solemn affirmation.

O.C. 278-93, s. 26.

27. An investigator shall prepare a report and shall submit it to the committee with recommendations within 30 days following the date of completion of an inquiry.

O.C. 278-93, s. 27.

DIVISION VI
RECOMMENDATIONS OF THE COMMITTEE

28. Where the committee, after studying an investigator's report and recommendations, has reason to believe that it is not expedient to recommend to the Bureau that a member be required to serve a period of training, to take a refresher course or to do both, and that the professional's right to engage in professional activities be limited or suspended for the duration of such training period or refresher course or both, the committee shall inform the Bureau and the member concerned without delay.

O.C. 278-93, s. 28.

29. Where the committee, after studying an investigator's report and recommendations, has reason to believe that it is expedient to recommend to the Bureau that a member be required to serve a period of training, to take a refresher course or to do both, and that the professional's right to engage in professional activities be limited or suspended for the duration of such training period or refresher course or both, the committee shall so notify the Bureau and the member in question as soon as possible and shall grant the member a hearing.

O.C. 278-93, s. 29.

30. For the purposes of section 29, the committee shall convene the member and, not less than 15 days prior to the date set for the hearing, shall send the following information and documents to the member.

- (1) a notice indicating the date, time and place of the hearing; and
- (2) a copy of the report and recommendations made by the investigator in respect of the member.

O.C. 278-93, s. 30.

31. The hearing shall be held *in camera*, unless the committee, at the member's request, considers that it is in the public interest that it not be held in that manner.

O.C. 278-93, s. 31.

32. The committee may proceed *ex parte* if the member does not appear on the date and at the time and place fixed for the hearing.

O.C. 278-93, s. 32.

33. The recommendations of the committee shall be made by the majority of its members within 60 days following the end of the hearing. The recommendations shall be substantiated, shall be signed by the committee members who concurred in them and shall be sent to the Bureau and the member concerned without delay.

O.C. 278-93, s. 33.

34. Omitted.

O.C. 278-93, s. 34.

35. Omitted.

O.C. 278-93, s. 35.

SCHEDULE I

(s. 14)

ORDRE DES COMPTABLES AGRÉÉS DU QUÉBEC

PROFESSIONAL INSPECTION COMMITTEE

NOTICE OF INSPECTION

Notice is hereby given that, within the framework of the program for general supervision of the practice of the profession, an investigator from the committee will examine the records, books, registers and other documents relating to the practice of your profession, on 19 at o'clock.

To that end, Mr./Ms. will call upon you at

Signed at on 19

The professional inspection committee

per:

(secretary of the committee)

D. 278-93, Sch. I.

SCHEDULE II

(s. 21)

ORDRE DES COMPTABLES AGRÉÉS DU QUÉBEC

PROFESSIONAL INSPECTION COMMITTEE

NOTICE OF SPECIAL INQUIRY INTO THE PROFESSIONAL
COMPETENCE OF A MEMBER

Notice is hereby given that, at the request of the Bureau (or on its own initiative), the committee has designated an investigator to conduct a special inquiry into your professional competence on 19 at o'clock.

To that end, Mr./Ms. will call upon you at

Signed at

on 19

The professional inspection committee

per:

(secretary of the committee)

O.C. 278-93, Sch. II.

O.C. 278-93, 1993 G.O. 2, 1871