

REGULATION RESPECTING THE TERMS AND CONDITIONS FOR THE ISSUE OF A PERMIT OF THE ORDRE DES COMPTABLES AGRÉÉS DU QUÉBEC

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

Professional Code
(L.R.Q., c. C-26, a. 94, par. i)

DIVISION I ISSUE OF PERMIT

- 1.** The Bureau of the Ordre des comptables agréés du Québec shall issue a permit to a person who
 - (1) holds a diploma recognized by the Government under subparagraph a of the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26) or a diploma recognized as equivalent by the Bureau under subparagraph g of the first paragraph of section 86 of the Code, or has training recognized as equivalent by the Bureau under subparagraph h of the first paragraph of section 86 of the Code;
 - (2) has passed the professional examinations adopted by the Bureau;
 - (3) meets the requirements concerning the training period;
 - (4) has completed a permit application;
 - (5) has paid any dues or fees required for the issue of a permit; and
 - (6) has proven to have a working knowledge of the official language of Québec, in accordance with the Charter of the French language (R.S.Q., c. C-11).

DIVISION II CANDIDATES FOR THE PRACTICE OF THE PROFESSION

- 2.** A person shall be accepted as a Candidate for the Practice of the Profession where the person
 - (1)
 - (a) has successfully completed the program of studies leading to a diploma recognized by the Government under subparagraph a of the first paragraph of section 184 of the Code; or
 - (b) holds a diploma recognized as equivalent by the Bureau under subparagraph g of the first paragraph of section 86 of the Code; or
 - (c) has training that is recognized as equivalent by the Bureau under subparagraph h of the first paragraph of section 86 of the Code;

- (2) has completed a registration application and has enclosed all the required documents; and
 - (3) has paid the dues required by the Bureau under subparagraph o of the first paragraph of section 86 of the Code.
- 3.** The candidate shall satisfy the requirements of the professional training period within 5 years from the date of the candidate's application for registration, and shall satisfy the requirements of the professional examination within 6 years from the date of on which the candidate is given confirmation that the professional training program contemplated in section 17 has been successfully completed.

DIVISION III

PROFESSIONAL TRAINING PERIOD

- 4.** The professional training period of a duration of 24 months shall consist of not less than 2500 hours of services rendered, of which not less than 1250 hours shall be services rendered in public accounting and auditing and 100 hours in taxation.
- Of those 1250 hours in public accounting and auditing, not less than 625 hours shall pertain to auditing.
- 5.** The training period shall be supervised by one or, where applicable, several training employers recognized by the Bureau from among the chartered accountants who meet the requirements for training employers established by a resolution of the Bureau.
- 6.** The training period shall enable a candidate to practise the profession in a structured environment facilitating the attainment of the following:
- (1) the application and development of theoretical knowledge and technical training;
 - (2) the practice and development of decision-making, leadership and administrative skills;
 - (3) the development of integrity, independent thinking and the ability to identify and respond to clients' need and critical situations;
 - (4) the improvement of interpersonal and professional skills.
- 7.** The candidate shall serve the training period under a training supervisor recognized by the Bureau. Prior to beginning the training period, the candidate and the training supervisor shall notify the registrar in writing of the date on which the training period is to begin.
- 8.** The candidate shall inform the registrar of the Order in writing of any changes affecting the training period within 30 days of such change.
- 9.** Within 30 days from the date on which the training period ends, the candidate shall complete and send a report to the registrar showing that practical knowledge of the objectives stated in section 6 has been attained.
- 10.** The report shall be signed by the candidate and countersigned by the training employer, attesting that the candidate wrote up the report and performed the professional acts described in the report and that in accordance with section 4, the candidate performed the required number of hours within the prescribed time.

- 11.** At the end of each training period that a training employer has supervised, an evaluation questionnaire shall be completed by the training employer and sent to the registrar within 30 days. The evaluation questionnaire shall evaluate:
- (1) conscientiousness and integrity;
 - (2) competence;
 - (3) human relation and communication skills;
 - (4) personality;
 - (5) self-discipline.
- 12.** The registrar shall study the training period report and the evaluation questionnaire of the candidate and shall make its recommendations to the Bureau.
- At the first meeting following the date of receipt of the registrar's recommendation, the Bureau shall decide, in accordance with this Regulation, whether or not the candidate has met the training period requirements and, within 30 days of that decision, the registrar shall inform the candidate in writing whether the requirements have been met.
- Where a candidate has not met the training requirements, the registrar shall, in addition, inform the candidate of the elements to be completed and the process by which they may be met, in accordance with this Regulation.
- 13.** A candidate who is informed by the Bureau that the training requirements have not been met may apply to the Bureau for a hearing, provided that the candidate applies to the registrar in writing within 30 days following the date on which the decision is received.
- The Bureau shall grant a hearing within 60 days following the date of receipt of an application for a hearing and, to that end, shall convene the candidate by means of a notice in writing sent by registered mail, not less than 10 days before the date of the hearing.
- The revised decision ensuing from the hearing is final.

DIVISION V

PROFESSIONAL EXAMINATIONS

- 14.** The professional examinations of the Order shall cover the following subjects:
- (1) auditing and other professional services;
 - (2) financial accounting and presentation of financial reporting;
 - (3) management accounting and financial management;
 - (4) taxation;
 - (5) computer systems.
- 15.** Professional examinations shall determine whether the candidate has assimilated the knowledge acquired and shall measure the candidate's ability to evaluate, analyze, handle, and synthesize information and effectively communicate that information.
- 16.** Each year, the Bureau shall set the dates for the examinations and shall determine where the examinations will be held.

- 17.** To sit for an examination, a candidate shall show the ability to successfully complete the professional training program established by the Bureau.

The program shall provide thorough study of the subjects which may be listed by the examination, making possible the assimilation thereof, in order to master the interrelationships of the subjects and to acquire knowledge of the moral and professional code of ethics.

The candidate shall take the program in an institution of university teaching or any other institution recognized for that purpose by the Bureau of the Ordre.

- 18.** To sit for an examination, a candidate shall complete an application and shall pay the registration fees required by the Bureau.

- 19.** The pass mark for the examination is 60 %.

- 20.** The examination results shall be sent to the candidate by mail.

- 21.** A candidate wishing to have the mark obtained on an examination reviewed shall apply to the registrar in writing within 21 days after the transcript of marks is mailed and shall enclose with the application the fees required by the Bureau.

The registrar shall forward the review application to the Bureau. The Bureau shall make its decision and send it to the candidate in writing within 90 days following the date of receipt of the review application.

The mark given after the review shall be final.

- 22.** Nothing in this Regulation shall affect a person's right who, before June 10, 1993, was registered with the Ordre.

- 23.** Omitted.