

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

(Adopted by resolution on September 16, 1993)

TO BE NOTED: The Administrative Provisions are presently under revision. Modifications shown (shaded or lined) are subject to approval by the Bureau of the Ordre.

**Division I
DEFINITIONS**

In this text:

- a) "partner", includes a sole practitioner or a partner of a member of the Ordre practising public accountancy or any individual who could be considered as being accountable as a partner in matters of public accountancy;
- b) "*candidate*", means a Candidate for the Practice of the Profession within the meaning of section 2 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec* ;
- c) "*diplome*" or "*Bachelor's degree*" means the diploma prescribed under paragraph 1 of section 2 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec* ;
- d) "*examination*", means a professional examination within the meaning of section 14 and 15 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec* ;
- e) "*professional training program*", means the professional training program referred to in section 17 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec* ;
- f) "*extended professional training*", means full-time professional training with an approved training employer who cannot guarantee the candidate the prescribed number of hours over a 24-month period, but can offer them within a five-year period ;
- g) "*part-time professional training*", means professional training with an approved training employer who cannot offer the prescribed maximum five working days per week over a 24-month period, but can guarantee the aggregate number of prescribed days within a five-year period.

**Division II
REGISTRATION OF CANDIDATES**

- 1. A candidate must register with the Ordre within 60 months of successfully completing the professional training program.
- 2. A candidate may withdraw his or her registration. Registration fees shall be reimbursed provided the request for withdrawal is filed within six months of the date of the candidate's registration and provided the candidate has never sat for the examination.
- 3. A candidate registered in another Canadian province, or in Bermuda, where he or she has completed the professional training program for chartered accountants and been recommended for the examination, shall not be entitled to register with the Ordre.

4. The status of candidate entitles the student:
 - b) to receive CAMagazine, Bilan Express and updates of CICA Handbook ~~Bilan and the CICA Handbook with corresponding updates;~~
 - c) to membership the Comité de la relève in a local chapter of the Committee for Quebec CA Students.
5. a) The Bureau of the Ordre may investigate any candidate who does not comply with the prescribed legal and administrative requirements.
 - b) Should an investigation reveal that a candidate has failed to meet the prescribed legal and administrative requirements, the Bureau of the Ordre may deregister the candidate.
6. The Bureau may reinstate, under conditions it considers appropriate, a candidate who has been deregistered as the result of a decision of the Bureau.

**Division III
PRACTICAL EXPERIENCE**

1. Provisions respecting training employers

1. A firm may not recruit students unless it has been approved by the Bureau.

Each place of business of a firm must be approved as a training employer on an individual basis.

In addition, the ratio of CA students to CAs in the offices of a training employer must not exceed 3:1.
2. The Bureau of the Ordre may approve a training employer if the following conditions are met:
 - a) partners practising at the same place of business must pass professional inspection and obtain confirmation to that effect;
 - b) at least one partner supervising the professional training must practise public accountancy on a full-time basis within the meaning of The Chartered Accountants' Act.;
 - c) the clientele must be varied in order to ensure that the student is provided with a diversity of experience;
 - d) the number of engagements must be sufficient to enable the candidate to satisfy over a 24-month period, the minimum number of hours of professional services prescribed in section 4 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec*.
3. The Bureau of the Ordre may approve a training employer for extended professional training if the conditions contained in sections 1 and paragraphs a), b) and c) of section 2 are met and if the training employer is in a position to enable the candidate to render, over a maximum of five years from the date of the candidate's registration, the minimum number of hours of professional services prescribed in section 4 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec*.

4. To ensure that training employer maintain their competence for training purposes, each training employer must be inspected by the Ordre's Professional Inspection Committee at least once every four years.
5. When a real partnership which has been approved as a training employer breaks up subsequent to the departure of one-third or more of its partners, each of the former partners retains the status of approved training employer provided he or she complies with the provisions respecting training employers contained in this division.

However, each new firm founded by one or several former partners must apply for inspection within the year following the breakup of the original partnership. Should it neglect to submit such an application, its status as approved training employer shall expire at the end of that year.

This rule also applies to firms accepting one-third or more new partners who were not previously entitled to train students or who have not been in the employment of the firm for at least one year. In the case of a merger of firms previously approved as training employers, the newly formed firm shall be recognized as an training employer and no further inspection shall be required.

6. An approved training employer supervising a candidate on a part-time professional training basis must inform the registrar of the Ordre in writing and submit the conditions of the proposed professional training for approval. An approved training employer must also inform the registrar in writing of a change in the candidate's status (from part- to full-time status, or vice-versa) for purposes of approval.
7. An approved training employer must ensure that the candidate complete the minimum number of hours of professional services prescribed in section 4 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec*.
8. ~~For any candidate registered after April 1, 1993, the approved training employer must:~~
 - a) maintain a manual or computerized record of the number of hours of professional services rendered by the candidate for each category of engagement, thereby allowing the registrar of the Ordre to be sure that the candidate has met the requirement with respect to the minimum number of hours of professional services rendered during the professional training program and to determine, at any time during training, the number of hours accumulated for each prescribed category of engagement.
 - b) ensure, when the candidate began his professional training with another approved training employer, that he or she meets all the prescribed requirements by the end of the professional training period. At the request of the second approved training employer, the former approved training employer must provide any information contained in the candidate's record with respect to the first part of the professional training period.

At any time, the registrar of the Ordre is entitled to have access to this record, and to check and receive a copy of its contents.

9. The approved training employer must afford the candidate sufficient study and examination time.
10. The approved training employer must pay a fair salary to the Candidate for the Practice of the Profession
11. The Bureau of the Ordre may withdraw at any time its approval from an approved training employer who does not meet all the prescribed requirements.

12. The Bureau of the Ordre may temporarily maintain the status of an approved training employer to enable a candidate to complete the professional training program.
13. The Bureau of the Ordre shall determine costs related to the inspection and inquiry leading to approval of a training employer.

2. Provisions respecting candidates

14. Subject to other prescribed requirements, professional training is deemed valid if:
 - a) it is completed on a full-time basis, that is a minimum of 5 hours per day worked and paid on a 5 day per week basis;
 - b) it is completed on a part-time basis, ~~subsequent to approval of its conditions by the registrar of the Ordre~~, that is between three and five hours or work per day and equal to or less than five (5) days a week.
15. The registrar of the Ordre may recognize all or part of professional training (full-time basis or part-time basis) completed with an approved training employer before a candidate has obtained a recognized (undergraduate) degree and after having a minimum of 30 university credits:
 - a) in the case of a cooperative professional training program recognized by the Ordre or one of the provincial institutes of chartered accountants in Canada or the Bermuda Institute, which may be recognized for a period not to exceed eight months; (which is part of a bachelor's degree program, provided the candidate has completed a minimum of 30 university credits leading to such degree when undertaking this professional training) or
 - b) in the case of professional training, including summer employment, which is part of a bachelor's degree program, provided the candidate has completed a minimum of 30 university credits leading to such degree when undertaking this professional training, which may be recognized for a period not to exceed eight months.

The Ordre shall not recognize a professional training period in excess of eight months for candidates having received both types of training mentioned in paragraphs a) and b) above.

In both cases identified in paragraphs a) and b) above, the annual and sick leaves prescribed in sections 16 and 17 of this division shall be prorated according to the number of months of professional training remaining to be completed at the time of the candidate's registration.

In order to have the professional training undertaken prior to obtaining an undergraduate degree recognized, the candidate must submit an *Application for a reduction (recognition) of the training period* and provide the registrar of the Ordre with a confirmation of professional training from one or more approved training employers indicating the length of professional training and the number of hours of professional services rendered for each prescribed category of engagement.

16. The following shall be included in the term of professional training:
 - a) days of technical training provided by the training employer, not to exceed 30 days for the entire term of professional training;
 - b) statutory holidays, not to exceed the number of holidays prescribed by the *Act respecting labour standards*;

- c) annual and sick leaves determined in accordance with the approved training employer's policy.
17. If the approved training employer has no policy on annual and sick leaves, the following shall be deemed to be included in the term of professional training:
- a) a maximum of 15 working days per year of professional training as annual leave;
 - b) a maximum of 10 working days per year of professional training as sick leave.
18. Professional training completed in a Canadian province other than Québec, or in Bermuda, shall be recognized by the registrar of the Ordre provided the training employer has been approved by an appropriate chartered accountants' institute.
19. Professional training completed outside of Canada and Bermuda shall be recognized by the registrar of the Ordre for a period not to exceed six months, provided that:
- a) the candidate has ~~passed~~ succeeded the examination (Uniform Final Examination) prior to completing this professional training abroad;
 - b) the candidate has accumulated, in Canada or in Bermuda, before or after completing this professional training abroad, the minimum number of hours of professional services required for each prescribed category of engagement: i.e., 1,250 hours in public accountancy and auditing and 100 hours in taxation;
 - c) the candidate has maintained registered status with the Ordre while completing this professional training outside of Canada and Bermuda;
 - d) this professional training has been completed with a firm authorized to train candidates for the CA designations (or an equivalent designation) by a foreign accounting body whose members are exempt from the examination on the recommendation of the International Qualifications Appraisal Board, or with a foreign office of a firm having one office in Canada or Bermuda recognized as an approved training employer by the Ordre. In the latter case, the office in Canada or Bermuda must co-sign the prescribed confirmation of professional training form.

Division IV PROFESSIONAL EXAMINATION

1. The registrar of the Ordre shall be responsible for establishing, on an annual basis, administrative provisions respecting the examination, and all candidates shall be bound by such rules.
2. Candidate s wishing to have the examination postponed must, within 30 days following the examination, submit a written application substantiated with reasons to the registrar of the Ordre.

Examination registration fees shall be reimbursed provided the candidate informs the registrar of the Ordre in writing no later than 5:00 p.m. one working day before the commencement date of the examination.

3. The registrar of the Ordre, or the person in charge of the examination centre, may declare an examination paper null and void and/or expel a candidate should the candidate.

Division V
TRANSITIONAL PROVISIONS

1. Candidates registered before April 1, 1993 who have not completed their professional training by this date may elect to be governed by the new rules provided they inform the registrar of the Ordre in writing of their decision. They shall then be subject to all requirements applicable to candidates registered as from April 1, 1993.

Candidates registered before April 1, 1993 who do not elect to be governed by the new rules must meet the requirements applicable as at March 31, 1993.