

## ETHICAL COMMITMENTS OF CANDIDATES FOR THE PRACTICE OF THE PROFESSION

**WHEREAS**, in accordance with the *Professional Code* (CQLR, c. C-26), the mission of the Ordre des comptables professionnels agréés du Québec (the “**Order**”) is to ensure the protection of the public with regard to the practice of the chartered professional accountant (“**CPA**”) profession, as set out in the *Chartered Professional Accountants Act* (CQLR, c. C-48.1) (the “**Act**”);

**WHEREAS**, in order to ensure the protection of the public, it is essential that candidates abide by high ethical and professional standards;

1. I agree to comply at all times with the *Chartered Professional Accountants Act* and the *Quebec Code of ethics of chartered professional accountants*;
2. I agree not to engage in acts related to the practice of the profession that I am not authorized to perform or for which I do not have the required competencies;
3. I agree to present myself using only the title of “candidate for the practice of the CPA profession” throughout my path to becoming a CPA, whether this be in emails, on social media or in any other written form of presentation;
4. I authorize the Order to conduct an investigation concerning me if it receives a report of a violation or a request for an inquiry regarding a breach of the *Chartered Professional Accountants Act* or the *Quebec Code of ethics of chartered professional accountants*, or if it wishes to verify information provided by me regarding a practical experience request, ongoing or completed practical experience or any other matter concerning my path as a candidate for the practice of the profession, and I authorize any third parties concerned to provide the Order or an investigator hired by the Order any information or document pertaining to said inquiry or verification;
5. I agree to cooperate with any Order inquiry or verification concerning me, and to sign, at the request of an Order employee or any other person hired by the Order to conduct an investigation concerning me, a consent to obtain personal information about me that is relevant to such an inquiry or verification;
6. I acknowledge that at the conclusion of such an inquiry, the Executive Committee may, after having given me the opportunity to present my written representations, impose one or more of the following penalties:
  - a reprimand;

- an obligation to complete specific ethics-related training;
  - an obligation to take part in an administrative follow-up program;
  - an expulsion from the Order.
7. Moreover, I understand that if I wish to be reinstated as a candidate following my expulsion by the Executive Committee pursuant to the foregoing paragraph, the CPA Order will review my file and may impose conditions for my reinstatement.

I have read and understand all the terms and conditions of this commitment, and I had the opportunity to ask questions to understand their full scope.