

Règlement sur la formation continue obligatoire des comptables professionnels agréés du Québec,
[chapitre C-48.1, a. 2](#)

The English version of this regulation is provided for information purposes only. In the event of a discrepancy between the French and English versions of this regulation, the French version shall serve as the official version and as the document of reference.

All CPAs are subject to the Règlement sur la formation continue obligatoire des comptables professionnels agréés du Québec and holders of a public accountancy permit are also subject to the [Regulation respecting compulsory continuing education for Quebec chartered professional accountants who hold a public accountancy permit](#).

1. The reasons for this Regulation are the rapid and constant evolution of the knowledge required to engage in professional activities as chartered professional accountants and the scope of attendant changes. This Regulation enables the Order to determine the framework for continuing education activities in which all members or a category of members are required to take part so that they may:
 - (1) maintain, update, improve and enhance their knowledge and skills related to the practice of their professional activities;
 - (2) remedy general deficiencies noted by the Order;
 - comply with agreements entered into by the Order with an organization regarding a specific activity.
2. Members shall, unless exempt pursuant to Division V, accumulate at least 120 hours per three-year reference period to continuing education activities directly related to the areas in which they work, with a minimum of 25 hours in each reference year.

Members shall choose continuing education activities from among those planned for the member category to which they belong in the program developed by the Order pursuant to section 6.

Continuing education activities may include:

- (1) continuing education courses organized or offered by the Order, other professional orders or similar organizations;
 - (2) courses offered by educational or specialized institutions recognized by the Order;
 - (3) symposiums, seminars or conferences;
 - (4) structured training or courses offered in the workplace
 - (5) various structured training sessions, such as case studies as part of technical study groups;
 - (6) discussion groups and technical committees;
 - (7) acting as a lecturer or an instructor for subjects related to the practice of the chartered professional accountant profession;
 - (8) authorship of published articles or other publications related to the practice of the chartered professional accountant profession;
 - (9) participation in research projects;
 - (10) self-study activities, such as reading articles (maximum 15 hours per reference year).
3. All persons entered on the Roll of the Order more than one month after the start of a year in a given reference period shall, unless exempt pursuant to Division V, accumulate before the end of that year the hours of continuing education prorated on the months remaining until the end of the reference period. They shall also accumulate a minimum of 15 hours per full year in the reference period, if applicable.

4. A continuing education activity shall enable members to maintain, update, improve or enhance their skills and knowledge related to the practice of their professional activities.
5. The content of a continuing education activity shall relate to the chartered professional accountant's professional activities and may cover the following topics:
 - (1) accounting;
 - (2) management;
 - (3) strategic management;
 - (4) risk management;
 - (5) governance;
 - (6) performance measurement and management;
 - (7) financial information and management;
 - (8) decision-making and problem-solving;
 - (9) leadership and group dynamics;
 - (10) professionalism and ethical conduct;
 - (11) communications;
 - (12) economics;
 - (13) human resource management;
 - (14) marketing;
 - (15) operations management;
 - (16) statistics;
 - (17) business law;
 - (18) taxation;
 - (19) public accountancy;
 - (20) information technologies;
 - (21) personal and corporate financial planning.
6. The Order shall adopt the program of continuing education activities to be followed by the membership as a whole or a category of members. In particular, the Order shall:
 - (1) set the start and end date of the reference period contemplated in the first paragraph of section 2 for the membership as a whole or for each category of members;
 - (2) determine which continuing education activities will be included in the program and the persons, organizations and educational or specialized institutions that will organize or offer them;
 - (3) establish, where appropriate, criteria for calculating the number of qualifying hours required for activities referred to in section 2, where that number differs from the actual duration of the activity.

When determining the activities that will be included in the program and, where appropriate, establishing the criteria for calculating the number of qualifying hours for an activity, the Order shall take into consideration:

 - (1) the relationship between the activity and the practice of the profession as well as the category to which the member belongs;
 - (2) the competence and qualifications of the instructor in relation to the subject matter;
 - (3) the relevance of the instruction content;
 - (4) compliance with the continuing education objectives set out in this Regulation;
 - (5) the fact that the instruction objectives are measurable and verifiable.
7. Members shall submit to the Order, no later than 30 days after the end of each reference year in a reference period, a duly completed continuing education report using the form provided by the Order, along with the attestations required by this Regulation, if applicable. The continuing education report must indicate the continuing education activities engaged in during the reference year, the number of hours accumulated, or the fact that the member has been granted an exemption under Division V.

To determine whether a member has met the requirements of this Regulation, the Order may request any relevant and reliable documents in addition to the continuing education report, such as supporting documents that identify the activities engaged in, their duration and content, the organization and/or person that offered the activities and, if applicable, an attestation of the member's attendance or the results obtained.

8. Successful completion of a continuing education activity or, if there is no assessment of knowledge, the member's attendance, are the criteria by which the Order recognizes that members have engaged in a continuing education activity for purposes of meeting the requirements of this Regulation.

However, where the activity is not subject to an assessment of knowledge and attendance is not required, the Order shall recognize that members have engaged in a continuing education activity if they attest to having acquired sufficient knowledge of the activity's content to adequately carry on their professional activities. Where the Order has identified continuing education activities that members are required to attend, their attendance may be monitored by any means established by the Order, including an attendance sheet signed by the member.

9. The committee set up by the Board of Directors shall forward to members, no later than 180 days after the deadline for filing the report referred to in section 7, a notice specifying any continuing education activities it does not recognize and the grounds for its decision.
10. Members may request that the Executive Committee review a decision rendered by the committee established by the Board of Directors. The request must be submitted in writing within 30 days of receipt of the notice provided for in section 9.

The Executive Committee shall be made up of persons who were not involved in the decision for which a review is requested.

11. Members shall keep the documents supporting their reported hours for 12 months after the end of the reference period.
12. Members who have taken part, or intend to take part, in a continuing education activity that is not listed in the program adopted by the Order, are exempted, for a given reference period, from having to take part in an activity provided for in this program if the content of the unlisted activity is equivalent to the content of an activity in the program.
13. Members may obtain an exemption under section 12 by sending a written request for recognition of the activity to the Order at least 30 days before the scheduled date of the activity or within 60 days of taking part in the activity.

In the latter case, the request must include an attestation of the member's attendance at or successful completion of the activity or, where applicable, a record of the member's marks. The request shall include the following:

- (1) a description of the continuing education activity;
 - (2) the duration of the activity;
 - (3) the number of hours of training provided by the activity;
 - (4) the name and address of the person, organization or institution responsible for the activity;
 - (5) any other information deemed relevant for recognition purposes.
14. Members may be exempted from having to take part in continuing education activities provided for in the program adopted by the Order for a given reference period if they can demonstrate that they are unable to attend due to overwhelming circumstances.

The fact that the Disciplinary Council, the Professions Tribunal, or the Board of Directors has imposed a striking off the Roll, suspended or imposed limitations on a member's right to engage in professional activities does not constitute overwhelming circumstances.

Exemptions are not to exceed 12 months and are renewable.

15. Members may obtain an exemption under section 14 if they submit a written request to the Order indicating the reasons for the exemption and including a doctor's note or any other evidence attesting to the overwhelming circumstances.

As soon as the overwhelming circumstances have been resolved, the member shall immediately notify the Order in writing and satisfy the obligations provided for in this Regulation, under the terms and conditions set by the Order.

16. Retired members who are entered on the Roll of the Order and who do not practice the profession for the entire duration of a given reference period are exempted from having to take part in continuing education activities provided for in the program adopted by the Order for a given reference period.
17. The Order shall send a notice to those members who fail to comply with their continuing education requirement. The notice sets out the unfulfilled obligations, the timeframe allowed for remedial action and the possible penalties. The timeframe cannot be less than 30 days or more than 60 days and begins with the receipt of the notice.

Continuing education hours accumulated after receiving a default notice may only be credited to the reference period during which the member was in default.

18. The Order shall send a final notice to members who fail to take remedial action within the timeframe set by the Order, specifying that they have been granted an additional 15 days from the date of receipt of the final notice to comply.
19. The Order shall suspend or limit the right to engage in professional activities or strike off the Roll those members who have not remedied the situation described in the notice provided for in section 18 before the timeframe set out therein. The Order shall notify the members in writing.
20. The suspension or limitation of the right to engage in professional activities, or the striking off the Roll of the Order, shall remain in effect until the person provides evidence to the Order that the requirements listed in the default notice provided for in section 18 have been met, and the penalty is waived by the Order.
21. *(Omitted)*.