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**STANDARDS OF THE PUBLIC ACCOUNTANTS COUNCIL
FOR THE PROVINCE OF ONTARIO**

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STANDARDS OF THE PUBLIC ACCOUNTANTS COUNCIL FOR THE PROVINCE OF ONTARIO

Preamble

The following sets out the standards developed by The Public Accountants Council for the Province of Ontario (the "Council") pursuant to Section 19 of the *Public Accounting Act, 2004* as the minimum standards that a designated body must meet in order to be authorized to license and govern the activities of its members as public accountants.

These standards are no less rigorous than the internationally recognized standards under the *Public Accountancy Act* as they existed on June 9, 2004.

These standards recognize that an authorized designated body may use different processes to meet or exceed the requirements set out in any Section of these standards provided that the authorized designated body can demonstrate to the satisfaction of Council that its processes are no less rigorous than the requirements set out in these standards.

1. Definitions and Interpretation

- (1) In these standards,
 - (a) "Act" means the *Public Accounting Act, 2004* and words defined in the Act have the same meaning when used in these standards;
 - (b) "capabilities" means the attributes held by a student or licensee that enables the student or licensee to perform their role, including, but not limited to, content knowledge, technical, functional, and behavioural skills, intellectual abilities including professional judgement, and professional values, ethics, and attitudes;
 - (c) "chargeable hours" means hours normally chargeable to clients of a public accounting practice, provided that work of a routine clerical nature shall not be included in the computation of chargeable hours;
 - (d) "competency" means the demonstrated ability to perform relevant roles or tasks to the required standard, which ability may be assessed by a variety of means, including but not limited to work place performance, work place simulations, and written and oral tests of various types;
 - (e) "credit course" means a course that is recognized for credit towards the completion of an academic degree that is awarded by a degree granting institution of higher education or a course that is recognized for credit towards the completion of a graduate diploma that is awarded by a university or course(s) offered by an authorized designated body that are established to the satisfaction of Council to be substantially equivalent to a recognized degree granting institution of higher education level of course(s);

- (f) “credit hour” means each classroom hour per week of a one term course at a recognized degree granting institution of higher education that is recognized as a credit towards an academic degree or university graduate diploma; a one-term course typically constitutes three credit hours;
- (g) “degree granting institution of higher education” means a post-secondary academic institution that is a member of the Association of Universities and Colleges of Canada or the Association of Canadian Community Colleges or the equivalent national association in another country that is fully accredited by the appropriate regulatory authorities in Canada or the other country to grant degrees, and is recognized by the authorized designated body; new universities or colleges not yet eligible for membership in the associations noted above may also be considered if they are established to the satisfaction of Council to be substantially equivalent to an institutional member of such associations;
- (h) “licence” means a licence to practice public accounting that has been granted by an authorized designated body in accordance with the provisions of the Act;
- (i) “licensee” means a member of an authorized designated body or professional corporation who has been granted a licence or certificate of authorization to practice public accounting in accordance with the provisions of the Act;
- (j) “mature student” means a person who is over the age of 25 and has at least three years of relevant accounting experience;
- (k) “partnership” means a partnership of two or more members of an authorized designated body who have been granted a licence to practise public accounting in accordance with the provisions of the Act;
- (l) “Public Accountants Council Handbook” means the document containing the prescribed professional competency requirements for public accounting and the prescribed practical experience requirements for practising public accounting adopted on April 17, 2006, as the same may be amended from time to time;
- (m) “public representative” means a member of the public who is not a member, student, or employee of a designated body or of an authorized designated body or its affiliates and who does not have any obligation, commitment, relationship or interest that could conflict with or may be perceived to conflict with his or her duties to or the interests of the authorized designated body; and
- (n) “student” means a person who is registered with an authorized designated body in the public accounting training program of such authorized designated body;

- (2) In determining whether the requirements of a designated body or an authorized designated body satisfy the requirements of Sections 2 to 6, these standards contemplate that except as hereinafter expressly provided:
- (a) the starting point of a program of professional accounting education may vary and such program may commence with an undergraduate or post-graduate entry level of education from a recognized degree granting institution of higher education;
 - (b) certain post-secondary education or pre-licensing education and study may be recognized as being equivalent to an undergraduate degree from a recognized degree granting institution of higher education;
 - (c) the post-secondary education, pre-licensing education and study, and pre-licensing experience requirements, and examination(s) or evaluation(s) do not have to be completed in the order shown in these standards; provided, however, that the education or credit course requirements must always be completed before the relevant examination(s) or evaluation(s);
 - (d) professional accounting education may be gained alongside general education while pursuing a degree from a recognized degree granting institution of higher education or may be obtained in advanced study after completing such a degree;
 - (e) practical experience in public accounting may be obtained before, during or after a program of study.

2. Post-secondary education requirements

- (1) The post-secondary education requirements for the students of an authorized designated body shall consist of:
- (a) a combination of degree granting institution of higher education and professional programs in public accounting education that include, or are equivalent to, the following:
 - (i) a four-year undergraduate degree comprising 120 credit hours or equivalent from a recognized degree granting institution of higher education that includes or is supplemented by the prescribed credit course requirements described in Section 2(2); and
 - (ii) a post-degree professional program in public accounting that fulfills the requirements set out in Section 3; or
 - (b) a professional accounting degree from a recognized degree granting institution of higher education that has been approved by the authorized designated body as meeting all of the credit course requirements set out

in Section 2(2) and the post-degree professional education requirements set out in Section 3.

- (2) An authorized designated body shall require that its students successfully complete, as part of its pre-professional education requirements, prescribed credit courses that include the following:
- (a) financial accounting (introductory, intermediate and advanced);
 - (b) cost and management accounting;
 - (c) advanced financial or advanced cost and management accounting;
 - (d) auditing (introductory and advanced auditing theory and computer auditing);
 - (e) taxation;
 - (f) business information systems;
 - (g) economics; and
 - (h) business law.

An authorized designated body shall further require that a minimum average grade of B- or the equivalent numeric, percentage or other grade indicator must be obtained in these prescribed credit courses and that a passing grade must be obtained in each of these credit courses or that a minimum grade of 65 per cent or the equivalent alphabetic or other grade indicator must be obtained in each of these prescribed credit courses.

- (3) (a) An authorized designated body must review or cause to be reviewed the prescribed credit courses and degree program requirements of each degree granting institution of higher education attended by its students to determine whether the degree granting institution of higher education meets, and continues to meet, the content, learning methods and assessment methods prescribed by the authorized designated body for purposes of fulfilling the degree requirements set out in Section 2(1) and, if so, which credit courses meet the content, learning methods and assessment methods prescribed by the authorized designated body for the purposes of fulfilling the credit course requirements set out in Section 2(2); and
- (b) Where the Council determines that a degree granting institution of higher education does not, despite the authorized designated body's assessment, meet the requirements of these standards, the Council may direct the authorized designated body to not recognize such institution for the purposes of Sections 2(1) and (2) or for the purposes of Section 2(2) alone.

- (4) Despite Section 2(1), an authorized designated body may recognize for the purposes of entry into a public accounting training program:
 - (a) certification of enrolment in a co-operative education or other similar degree-in-progress program at a degree granting institution of higher education in Canada, provided that the conferral of a degree is a mandatory requirement that must be met before the person enrolled in such program may qualify to attempt the examination(s) or evaluation(s) for licensing prescribed by Section 6;
 - (b) membership in good standing in an accounting body in Canada or another country;
 - (c) qualification for mature student or degree-equivalent status where the authorized designated body is able to demonstrate that the intellectual and personal skills of the applicant have been developed to the required level in other ways.
- (5) An authorized designated body may, in respect of applicants who are members in good standing of an accounting body in Canada or in another country and have been accepted for entry into the public accounting training program of the authorized designated body pursuant to Section 2(4)(b), grant exemptions from, or reductions of, any one or more of the requirements but shall not grant exemption to any such applicant from the evaluation(s) or examination(s) for licensing prescribed by Section 6.

3. Pre-licensing education and study requirements

- (1) An authorized designated body shall prescribe an integrated program of study, practical experience and professional education that ensures that its students who seek to be licensed as public accountants develop and demonstrate their attainment of the specific capabilities and competencies at the levels of proficiency that an entry-level public accountant must possess, as prescribed in the Public Accountants Council Handbook.
- (2) An authorized designated body shall require that all students who seek to be licensed as public accountants attain proficiency to the level prescribed in the competencies set out in the Public Accountants Council Handbook including the following:
 - (a) Assurance: competencies related to statutory and regulatory audit assurance requirements as well as broader validation and assurance services;
 - (b) Performance Measurement: competencies related to the evaluation, development and interpretation of an entity's financial and non-financial information that measures and enhances an entity's organizational performance;
 - (c) Organizational Effectiveness, Control and Risk Management: competencies related to the evaluation and development of an entity's

ability to enhance its decision-making and maximize the organizational performance, including its governance, structure, policies, systems and resources;

- (d) Finance: competencies related to financial management, financial strategy and financial decision-making;
 - (e) Taxation: competencies related to taxation planning, compliance and reporting for various entities;
 - (f) Information and Information Technology: competencies related to the evaluation of an entity's information needs and the development and use of information technology in achieving its strategic and operational goals and objectives.
- (3) An authorized designated body shall also ensure that the specific competency requirements described in Section 3(2) are integrated with the public accounting capabilities prescribed in the Public Accountants Council Handbook including the following:
- (a) ethical behaviour and professionalism (e.g. integrity, protecting the public interest, with a particular focus on the standards pertaining to services where third party assurance is provided);
 - (b) personal attributes (e.g. maintaining and demonstrating competence, applying strategic thinking, developing innovative ideas); and
 - (c) professional skills (e.g. creation, analysis, synthesis and evaluation of information; solving problems and making decisions).

4. Pre-licensing experience requirements

- (1) An authorized designated body shall provide for pre-licensing experience requirements that specify that each student seeking to qualify as a public accountant must complete a minimum period of 30 months of full-time structured and monitored practical experience in public accounting and other accounting services acquired in an approved training office under the supervision of a licensee as prescribed in the Public Accountants Council Handbook.
- (2) An authorized designated body shall provide for pre-licensing experience requirements of sufficient breadth and depth of experience and of appropriate nature and quality in respect of all of the public accounting services defined in the Act. The pre-licensing experience requirements must seek to develop in students the core competencies of an entry-level public accountant and their ability to perform the requisite roles and tasks to the proficiency levels prescribed in the Public Accountants Council Handbook.
- (3) An authorized designated body's pre-licensing experience requirements shall be structured to expose students to a variety of professional engagements and special assignments in public accounting services in one or more related competencies through engagements performed for a variety of clients. The

requirements shall also provide for ongoing discussions with licensee mentors and senior client executives in order to develop an understanding of professional responsibilities.

- (4) An authorized designated body shall also require that each student fulfill, within the 30-month training period referred to in Section 4(1), a minimum of 2,500 chargeable hours in public accounting and other accounting services, which shall include:
 - (a) a minimum of 1,250 chargeable hours in assurance work in a wide range of applications within which the student must have spent:
 - (i) a minimum of 625 chargeable hours in financial statement audit procedures in accordance with *the CICA Handbook – Assurance*; and
 - (ii) a minimum of 100 chargeable hours of review procedures in review and other assurance engagements, in accordance with the *CICA Handbook – Assurance*; and
 - (b) a minimum of 100 chargeable hours in taxation matters involving providing advice on corporate or personal income tax matters associated with auditing and review engagements and the preparation of the related tax returns.
- (5)
 - (a) A minimum of 50 percent of each of the chargeable hour requirements set out in Section 4(4)(a) and (b) must be gained alongside or after the public accounting program of study. The balance of these requirements may be gained in the five years immediately prior to commencing a public accounting program of study provided the experience is verifiable.
 - (b) Verifiable experience gained in the five years immediately prior to commencing a public accounting program of study may also be taken into account in satisfying the pre-licensing experience requirements of Section 4 other than those specified in Sections 4(4)(a) and (b).

For the purpose of Sections 4(5)(a) and (b), “verifiable experience” means experience in professional accounting verified by a licensed public accountant to the satisfaction of the licensed public accountant’s licensing body. Where the experience of the student is not deemed verifiable by the licensed public accountant’s licensing body, that body must provide a full report on its assessment of the experience and the reason for its decision to the authorized designated body of the student.

- (6) Practical experience gained in environments other than an approved training office and under the supervision of other than licensees can satisfy the pre-licensing experience requirements other than those specified in Sections 4(4)(a) and (b) provided that the authorized designated body can demonstrate that the work environment and the competencies and capabilities acquired within the work environment are equivalent to those prescribed in the Public Accountants Council Handbook.

- (7) An authorized designated body shall require that the appropriate licensee in the approved training office sign a declaration that a student being presented for licensure has completed the duration and the chargeable-hour requirements and that the student has been exposed to a reasonable cross-section of the competencies set out in the Public Accountants Council Handbook.

5. Approved training offices

- (1) An authorized designated body shall require an approved training office to:
 - (a) be engaged in the practice of public accounting as defined in the Act;
 - (b) be periodically inspected by the authorized designated body to ensure that
 - (i) each student employed by the office who seeks to be licensed would be able to fulfill the experience requirements prescribed in the Public Accountants Council Handbook;
 - (ii) the office adheres to these standards; and
 - (iii) the office provides a diverse mix of assignments to ensure well-rounded training for students;
 - (c) satisfy the authorized designated body that the requirements of Section 5(1)(b) have been fulfilled; and
 - (d) be approved by the authorized designated body for the training of students to provide public accounting services as defined in the Act.
- (2) An authorized designated body shall require each approved training office to give each student in its employ who seeks to be licensed such practical experience and instruction and to offer such training opportunities as are necessary to enable the student to acquire the competencies and capabilities required to provide the public accounting services set out in the Act.
- (3) An authorized designated body shall require each approved training office to maintain and to submit to the authorized designated body for review records showing, in reasonable detail, the disposition of the time spent by each student while engaged in public accounting services and the type of work allocated to the student. Such records shall include the chargeable hours in any of the applications specified in Section 4(4) and shall be submitted to the authorized designated body at such time as the student terminates employment with the office or has completed the experience requirement.
- (4) An authorized designated body shall, at the time of the mandatory, cyclical practice inspection required under Section 9, conduct a reappraisal of each training office to determine if the office should continue to be an approved training office.

6. Examinations used for licensing public accountants

- (1) An authorized designated body shall prescribe evaluation(s) or examination(s) that require students to satisfactorily demonstrate their acquisition of the competencies and capabilities to practise public accounting at the proficiency levels prescribed for entry-level public accountants in the Public Accountants Council Handbook.
- (2) The evaluation(s) or examination(s) for licensing established by an authorized designated body shall be rigorous and competency-based, using essay, short-answer and/or multiple choice formats that substantially rely on simulations or case-studies to test both technical competency, higher-order cognitive skills and the public accounting capabilities prescribed in Sections 3(2) and (3) and also shall:
 - (a) test knowledge across multiple subjects and the competencies prescribed in the Public Accountants Council Handbook;
 - (b) emphasize the ability to use knowledge and to exercise professional judgment appropriate to an entry-level public accountant;
 - (c) be integrative in nature; and
 - (d) be based on a process that is fair, equitable, valid and reliable.

7. Licensing of persons admitted to membership from accounting bodies in other jurisdictions

- (1) Subject to the provisions of Sections 7(2), (3) and (5), an authorized designated body may adopt by-laws or regulations or policies to permit admission to membership in the authorized designated body, for the purpose of qualifying a person who is a member in good standing of an accounting body in another jurisdiction to be a licensee.
- (2) The Council must approve the policies and procedures established by the authorized designated body for:
 - (a) assessing the standards of accounting bodies in other jurisdictions in Canada or other countries to determine whether the standards of such bodies are substantially equivalent to these standards;
 - (b) determining the appropriate recognition that may be granted to the members of any such body by means of exemption from or reduction of any of the qualification requirements of the authorized designated body.
- (3) In respect of an accounting body in another jurisdiction in Canada, any by-laws or regulations or policies for the purposes of Section 7(1) shall require that the authorized designated body satisfy the Council that:

- (a) the accounting body in the other jurisdiction has standards that have been assessed by the authorized designated body as being substantially equivalent to these standards;
 - (b) the members of the accounting body in the other jurisdiction are permitted to practice public accounting in that other jurisdiction;
 - (c) the authorized designated body is a member of or associated or affiliated with the accounting body in the other jurisdiction; and
 - (d) the members of the accounting body in the other jurisdiction have the legal right to use the same professional accounting designation as that granted by the authorized designated body.
- (4) A person who is admitted to membership in an authorized designated body under the provisions that have been approved pursuant to Section 7(3) may be entitled to be granted a licence by the authorized designated body and such licence shall be granted upon application made by such person to the authorized designated body in the same manner and subject to the same terms and conditions as are applicable to any other member of the authorized designated body.
- (5) In respect of an accounting body in a jurisdiction outside Canada, any by-laws or regulations or policies for the purpose of Section 7(1) shall require that an authorized designated body satisfy the Council that the accounting body in the other jurisdiction:
- (a) has standards that have been assessed by the authorized designated body as being substantially equivalent to these standards;
 - (b) has entered into a mutual recognition agreement with the authorized designated body that meets the requirements of international agreements to which Canada is a party or signatory; and
 - (c) the mutual recognition agreement provides access to the practice of public accounting, including the performance of audit engagements for reporting issuers in the jurisdiction, to members of the authorized designated body.
- (6) Despite the provisions of Section 7(5):
- (a) an authorized designated body shall not grant a licence under this Section to any member of an accounting body outside Canada who has not successfully completed that body's normal qualification requirements, including the normal qualifying examination for public accounting within the meaning of the term used in the Act;
 - (b) an authorized designated body may grant a licence to any member of an accounting body outside Canada who has not completed, while registered with or as a member of that other body, the pre-licensing experience required under Sections 4(4) and (5), or who has completed the requirements in part, provided such person completes public accounting

experience in an approved training office in Ontario as prescribed by the authorized designated body that ensures that the requirements of these standards have been fulfilled;

- (c) an authorized designated body shall require a member of an accounting body outside Canada to successfully complete an examination(s) or evaluation(s) prescribed by the authorized designated body that demonstrate(s) that the person possesses sufficient knowledge of the generally accepted accounting principles and generally accepted assurance standards and the rules of professional conduct prescribed in these standards, and of Canadian tax and business law, to be able to practise public accounting in Ontario.
- (7) In respect of an accounting body in another jurisdiction in Canada to whom Section 7(3) does not apply or in a jurisdiction outside Canada to whom Section 7(5) does not apply, an authorized designated body shall require members of that body who are admitted to membership in the authorized designated body to meet the requirements of Sections 2 to 6 of these standards to become a licensee.
- (8) For the purposes of the application of Section 7 to the Institute of Chartered Accountants of Ontario, which was the qualifying body under the *Public Accountancy Act*:
- (a) the policies and procedures that existed on June 9, 2004 for assessing the standards of accounting bodies in other countries shall be continued;
 - (b) all determinations it made regarding such other accounting bodies shall be continued;
 - (c) any mutual recognition agreements with accounting bodies outside Canada to which it is a party shall be continued unless terminated in accordance with its terms; and
 - (d) the reciprocity examination it established as a requirement for applicants from accounting bodies outside Canada to whom the provisions of Sections 7(5) and (6) apply, shall be continued.
- (9) For the purposes of the application of Section 7 to The Society of Management Accountants of Ontario:
- (a) the policies and procedures it established for assessing the standards of professional accounting bodies in other countries shall be continued;
 - (b) all determinations it made regarding such other professional accounting bodies shall be continued;
 - (c) any mutual recognition agreements with professional accounting bodies outside Canada to which it is a party shall be continued unless terminated in accordance with its terms; and

- (d) members who are awarded the CMA designation through these agreements must complete The Society of Management Accountants of Ontario's post-designation public accounting requirements to become licensed.

8. Mandatory post-licensing public accounting experience and continuing professional development

- (1) An authorized designated body shall provide that a licensee shall not be eligible to renew a licence, if, within the immediate past five years, the licensee has not engaged in the practice of public accounting in a substantive way. Section 15(1) sets out the requirements respecting the issuance of a new licence to such a member.
- (2) The five-year period specified in Section 8(1) shall commence on January 1, 2007 for any person who was granted a licence or a permit to practise under the provisions of the *Public Accountancy Act* and whose licence or permit to practice was continued under the Act.
- (3) An authorized designated body shall prescribe that all licensees must complete a minimum amount of continuing professional development consisting of at least:
 - (a) 20 hours annually; and
 - (b) 120 hours in every three-year period.
- (4) An authorized designated body shall require each licensee to fulfill, and upon request to report to the authorized designated body on compliance with, the minimum annual and periodic continuing professional development requirements prescribed in Section 8(3).
- (5) An authorized designated body shall specify the adverse consequences arising from a licensee's failure to comply with the continuing professional development requirements or failure to file annually or upon the request of the authorized designated body a report of compliance with the requirements. Such consequences shall include referral to the disciplinary process of the authorized designated body and, where circumstances warrant, suspension or revocation of the licence to practise public accounting.
- (6) The mandatory continuing professional development requirements that an authorized designated body establishes and maintains for licensees may permit each licensee to determine whether the content of the activity contributes to his or her own personal professional development, but the licensee must be required to base such determination on ensuring that the activity:
 - (a) is quantifiable, meaning it must be specifically identifiable and be able to be expressed in terms of a specific time requirement;
 - (b) is directly related to the competencies needed to practise public accounting;

- (c) is relevant to the member's current professional needs and/or longer term career interests as a public accountant; and
 - (d) contains significant intellectual or practical content.
- (7) At least 50 per cent of the annual and periodic continuing professional development requirements must be verifiable, meaning that the learning can be objectively verified by a competent source.

9. Practice inspections of public accountants

- (1) An authorized designated body shall require all licensees engaged in the practice of public accounting to be subject to a system of mandatory, cyclical practice inspection that includes on-site inspections by the authorized designated body to ensure maintenance of an appropriate level of professional standards.
- (2) An authorized designated body shall require every licensee that issues, or seeks to be authorized to issue, audit reports on financial statements of any reporting issuer as defined under the *Securities Act* to be registered with the Canadian Public Accountability Board, to be subject to the rules and oversight of the Board and to be inspected by the Board in respect of the performance of such engagements.
- (3) The practice inspection process of an authorized designated body shall:
 - (a) require a practice inspection to be conducted within twelve months of inception of the practice;
 - (b) involve the testing of quality control procedures;
 - (c) involve the review of current auditing and review engagement files and current files for compilation services;
 - (d) contain sufficient procedures to ensure careful assessment of the nature of the types of engagements and the types of clients of the licensee and to determine key areas of risk in respect of each;
 - (e) retain the services of inspectors having senior experience in public accounting who are independent of the particular licensee subject to inspection;
 - (f) provide the practice inspection system, through enactment of by-laws or regulations, with the power to:
 - (i) compel a licensee to produce working paper files, books, documents or other materials; and
 - (ii) make complaints of professional misconduct where warranted, including in situations where the licensee fails to co-operate in the inspection of the practice;

- (g) adopt procedures to ensure consistency in the conducting of inspections and of inspector reporting standards, including review of an inspection report by a senior inspector and a final review by a committee comprised of licensees; and
 - (h) verify that every licensee that issues or seeks to be authorized to issue audit reports on financial statements of any reporting issuer as defined under the *Securities Act* is registered with the Canadian Public Accountability Board.
- (4) The practice inspection system shall be based on selection of licensees within a cycle of inspection that shall not exceed three years.

10. Generally accepted accounting principles and generally accepted assurance standards

An authorized designated body shall require every licensee, partnership or professional corporation to use the generally accepted accounting principles and generally accepted assurance standards set out in the *CICA Handbook – Accounting* and the *CICA Handbook – Assurance* of the Canadian Institute of Chartered Accountants as the same are amended from time to time, in accordance with the generally accepted standards of practice of the public accounting profession.

11. Rules of professional conduct

- (1) The rules of professional conduct of an authorized designated body shall be based on the following principles:
- (a) a licensee or student shall conduct themselves at all times in a manner that will maintain the good reputation of public accountants and their ability to serve the public interest;
 - (b) a licensee or student shall perform professional services with integrity and due care;
 - (c) a licensee shall accept an obligation to sustain their professional competence by keeping informed of, and complying with, developments in professional standards;
 - (d) a licensee who is engaged in providing assurance engagements such as an audit or review of financial statements, or a specified auditing procedures engagement, shall hold himself or herself free of any influence, interest or relationship, in respect of the client's affairs, which impairs professional judgement or objectivity or which, in the view of a reasonable observer, would impair the licensee's professional judgement or objectivity;
 - (e) a licensee or student has a duty of confidentiality in respect of the affairs of any client or employer (or former client or former employer) and shall not disclose, without proper cause, any information obtained in the course

of their duties, nor shall they in any way exploit such information for personal advantage;

- (f) the development of the practice of a licensee shall be founded upon a reputation for professional excellence;
 - (g) a licensee shall act in relation to any other person licensed under the Act, or any partnership or professional corporation of licensees under the Act, with the courtesy and consideration due between professional colleagues;
 - (h) a licensee associated in the practice of public accounting with any person who is not a licensee under the Act shall be responsible to the authorized designated body for any failure of such person, in respect of such practice, to abide by the rules of professional conduct, and the rules of professional conduct of the authorized designated body shall specify that the rules are deemed to apply to such person as if he or she were a licensee of the authorized designated body;
 - (i) a licensee must be required to establish, maintain and uphold policies and procedures designed to ensure that:
 - (i) all public accounting services as defined in the Act are performed in accordance with generally accepted standards of practice of the public accounting profession, including the standards set out in the *CICA Handbook – Assurance* and the *CICA Handbook – Accounting* of the Canadian Institute of Chartered Accountants; and
 - (ii) all licensees, students and other employees with whom the licensee contracts to carry out public accounting engagements or services comply with the rules of professional conduct of the authorized designated body.
- (2) An authorized designated body shall adopt and enforce rules of professional conduct that:
- (a) are specific to the practice of public accounting;
 - (b) ensure protection of the public and the users of the services of licensees;
 - (c) require maintenance of high professional standards of competence and ethical conduct by licensees;
 - (d) meet or exceed the standards established by the International Federation of Accountants and any augmented or supplemented standards required by or under the authority of the Ontario Securities Commission or other regulatory body having jurisdiction in Ontario to regulate reporting issuers and by or under the authority of similar statutory regulatory bodies in the United States of America that regulate reporting issuers.

- (3) The rules of professional conduct of an authorized designated body shall include at least the following actions among those that constitute professional misconduct:
 - (a) fraud, theft, forgery, tax evasion, violation of securities laws, or unlawful conduct in the licensee's professional capacity;
 - (b) acts or omissions likely to bring the accountancy profession into disrepute;
 - (c) breaches of professional standards; and
 - (d) instance(s) of professional negligence that either alone or cumulatively may indicate an inability to effectively practise public accounting.
- (4) In developing and maintaining rules of professional conduct, an authorized designated body shall ensure to the extent possible:
 - (a) public consultation and input; and
 - (b) harmonization of the rules of professional conduct that are specific to the practice of public accounting with the rules of:
 - (i) the accounting bodies in other jurisdictions within Canada with which it is affiliated or associated; and
 - (ii) other authorized designated bodies.
- (5) Any rule of professional conduct relating to the practice of public accounting that an authorized designated body proposes to introduce, amend or repeal shall be submitted to the Council for prior review and comment and the authorized designated body can proceed as planned if the Council does not object within 60 days.
- (6) Despite the provisions of any other Section of these standards, an authorized designated body shall, where the Council determines that it is in the public interest:
 - (a) introduce or amend any rule of professional conduct specific to the practice of public accounting that the Council directs the body to introduce or amend;
 - (b) repeal any rule of professional conduct specific to the practice of public accounting as directed by the Council.
- (7) The rules of professional conduct of the authorized designated body respecting public accounting shall apply to the licensees and students of the authorized designated body.

12. Discipline procedure: complaints

- (1) An authorized designated body shall establish a process under which a complaint of professional misconduct made against a licensee, partnership or professional corporation, once received by the authorized designated body, shall be investigated until it has been determined whether or not to refer a charge or charges of professional misconduct to an adjudicative committee.
- (2) An authorized designated body shall require that, once a complaint of professional misconduct is made:
 - (a) the individual licensee shall not be permitted to resign from membership in the authorized designated body;
 - (b) the partnership or professional corporation shall not be able to withdraw or terminate its registration with the authorized designated body;
 - (c) the individual licensee, partnership or professional corporation shall not be able to make an arrangement with the complainant whereby the complainant would withdraw the complaint or agree not to testify.
- (3) The complaint investigation process shall be overseen by an investigating committee appointed by the board of directors or governing council of the authorized designated body that shall include licensees and public representatives.
- (4) The complaint shall be investigated in a timely manner and such investigation shall be carried out by staff of the authorized designated body or by investigators appointed by the authorized designated body who shall report to the investigating committee.
- (5) An authorized designated body shall provide appropriate training for the members of the investigating committee and for the investigators.
- (6) When the investigation of a complaint into the professional conduct of the licensee, partnership or professional corporation is complete, the investigating committee shall decide whether or not to:
 - (a) refer a charge or charges of professional misconduct to the adjudicative committee;
 - (b) admonish the licensee, partnership or professional corporation; or
 - (c) dismiss the complaint.
- (7) The investigating committee shall provide each party with notice of its decision within 30 days. In the event there is a charge, each party shall be given a copy of the charge, and when the date for adjudication is set each party shall be advised of that date. In the event that the investigating committee decides to

admonish the licensee or dismiss the complaint, it shall notify the complainant of the complainant's right to request an independent review.

- (8) A complainant may make a written request to the authorized designated body to have a complaint that was dismissed in the investigative process, or dealt with by admonishing the licensee reviewed by an independent reviewer. Such requests shall be granted by the authorized designated body provided that the request is received within 30 days following the original notification to the complainant that the complaint was dismissed, or the licensee was admonished. The complainant shall be notified in writing of the outcome of the review and this notification shall inform the complainant that if the complainant is unsatisfied with the manner in which the complaint was handled, the complainant may request that the Council review the authorized designated body's handling of the complaint.

13. Discipline procedure: prosecution and adjudication

- (1) The adjudication of charges of professional misconduct shall be carried out in accordance with the provisions of the *Statutory Powers Procedure Act* by an adjudicative committee appointed by the board of directors or governing council of the authorized designated body that includes licensees and public representatives.
- (2) An authorized designated body shall at its expense provide legal counsel to prosecute all charges of professional misconduct.
- (3) An authorized designated body shall provide that a panel of not fewer than three drawn from the members of the adjudicative committee may hear charges of professional misconduct, provided that a minimum of one public representative shall serve on every panel.
- (4) The authorized designated body shall at its expense provide legal counsel to the adjudicative committee and shall provide appropriate training for committee members.
- (5) The authorized designated body shall, in respect of all hearings, prominently set out on its website the place, date and time of the hearing, along with the licensee's name, a description of the charge(s) and a notice that the hearing is open to the public.
- (6) If it appears to the adjudicative committee that a member or members of the public would be at risk by reason of the fact that a licensee charged with professional misconduct remains a licensee in good standing with the authorized designated body, the adjudicative committee may order that the rights and privileges of such licensee be suspended in whole or in part until the final disposition of the charge(s). In the event that the adjudicative committee makes such order, it must proceed expeditiously with a hearing to consider the matter.
- (7) The decision of the adjudicative committee, including the reasons for the decision, shall be provided in writing to each party together with a notice of each party's right to appeal the decision.

- (8) Subject to Section 13(6), an authorized designated body shall provide in respect of sanctions, that:
- (a) a sanction must only be considered after a finding of professional misconduct;
 - (b) the sanction(s) shall be imposed by the same adjudicative committee or panel of the adjudicative committee that made the determination of professional misconduct;
 - (c) the power to impose sanctions shall include the power to:
 - (i) suspend or expel from membership in the authorized designated body;
 - (ii) suspend or revoke a licence or, in the case of a partnership or professional corporation, suspend or revoke its authorization to practise public accounting;
 - (iii) limit the scope of the professional practice or activities either for a specified time or on such terms and conditions as may be ordered;
 - (iv) complete a period of supervised practice;
 - (v) order a re-investigation by the investigating committee by a prescribed date;
 - (vi) prescribe professional development or other courses or successful completion of examinations;
 - (vii) fine;
 - (viii) formally reprimand;
 - (ix) impose such other sanction(s) as the case may require in the public interest.
- (9) An authorized designated body shall ensure that it provides the adjudicative committee or panel thereof determining the case with the power to order any party found guilty of professional misconduct to indemnify the authorized designated body for all or part of the costs of the investigation and hearing.
- (10) An authorized designated body shall require, in respect of a finding of professional misconduct, that unless an appeal of the decision and order has been filed with the authorized designated body, a notice of the decision and order of the adjudicative committee, disclosing the name of the licensee, partnership or professional corporation and brief particulars of the professional misconduct shall:

- (a) be given to the board of directors or governing council of the authorized designated body;
- (b) be given to all members of the authorized designated body;
- (c) be made available to the public;
- (d) be published on the authorized designated body's website and in a daily newspaper in the geographic area where the licensee practised or in which the partnership or professional corporation is located, if:
 - (i) the licensee is expelled from membership in the authorized designated body;
 - (ii) the licence is suspended or revoked;
 - (iii) the authorization of the partnership or professional corporation to practice public accounting is suspended or revoked;
 - (iv) a limitation is placed on the practice of the licensee, partnership or professional corporation;

unless the adjudicative committee or the panel thereof that made the decision or order determines that disclosure of the name of the licensee, partnership or professional corporation to or in any or all of the above is not required in the public interest and its disclosure would be unfair to the licensee, partnership or professional corporation.

- (11) An authorized designated body shall require, in respect of a finding of professional misconduct, that, unless an appeal of the decision and order has been filed with the authorized designated body, a notice of the decision and order of the adjudicative committee together with the written reasons for decision that disclose the name of the licensee, partnership or professional corporation and brief particulars of the finding of professional misconduct shall promptly be given to the Council for publication on its website; provided, however, if the adjudicative committee pursuant to Section 13(10) orders that the name of the licensee, partnership or professional corporation not be disclosed, the publication on the Council's website shall not disclose the name of the licensee, partnership or professional corporation.
- (12) The authorized designated body shall upon notice of a decision and order of the adjudicative committee being made pursuant to Section 13(10) publish and maintain on its website in a manner that is accessible to the public the decision and order of the adjudicative committee together with the written reasons for the decision, and disclosure of the name of the licensee, partnership or professional corporation with brief particulars of the finding of professional misconduct; provided, however, if the adjudicative committee pursuant to Section 13(10) orders that the name of the licensee, partnership or professional corporation not be disclosed, the publication on the authorized designated body's website shall not disclose the name of the licensee, partnership or professional corporation.

14. Discipline procedure: appeal committee

- (1) An authorized designated body shall establish an appeal committee, appointed by its board of directors or the governing council, that includes licensees and public representatives to conduct hearings on appeals of decisions of the adjudicative committee or a panel of such committee in accordance with the *Statutory Powers Procedure Act*.
- (2) An authorized designated body shall provide that a panel of not fewer than three drawn from the members of the appeal committee may hear any appeal provided that a minimum of one public representative shall serve on every panel. The authorized designated body shall, in respect of all appeal hearings, prominently set out on its website the place, date and time of the appeal hearing, along with the licensee's name, a description of the charge(s) and of the appeal(s) and a notice that the hearing is open to the public.
- (3) The authorized designated body shall at its expense provide legal counsel to the appeal committee and shall provide appropriate training for appeal committee members.
- (4) An authorized designated body shall provide that the appeal committee and any panel of the appeal committee has:
 - (a) the power to correct clear errors of a factual nature or the misapprehension or misapplication of an appropriate principle of accounting or law or of an assurance standard; and
 - (b) the same power to sanction as the adjudicative committee;and that the same provisions with respect to notice of the decisions of the adjudicative committee also apply to decisions of the appeal committee.
- (5) An authorized designated body shall provide that the order of the adjudicative committee shall be stayed in the event of an appeal, except that if the adjudicative committee or the panel of the adjudicative committee which heard the case orders that the licence of a licensee be revoked, or the authorization of a partnership or professional corporation to practise public accounting be revoked, the licence or the authorization to practise public accounting shall be suspended, unless the adjudicative committee or the panel of the adjudicative committee which made the order determines in the circumstances of the case that a suspension is not required for the protection of the public or in the public interest.
- (6) An authorized designated body shall require, in respect of a notice of the final decision and order of the appeal committee, that notice of the decision and order disclosing the name of the licensee, partnership or professional corporation with brief particulars shall:
 - (a) be made to the board of directors or governing council of the authorized designated body;

- (b) be made to all members of the authorized designated body;
- (c) be made available to members of the public;
- (d) be published on the authorized designated body's website and in a daily newspaper in the geographic area where the licensee practised or in which the partnership or professional corporation is located, if:
 - (i) a licensee is expelled from membership in the authorized designated body;
 - (ii) a license is suspended or revoked;
 - (iii) the authorization of a partnership or professional corporation to practice public accounting is suspended or revoked;
 - (iv) a limitation is placed on the practice of a licensee, partnership or professional corporation;

unless the appeal committee hearing the matter determines that disclosure of the name of the licensee, partnership or professional corporation to or in any or all of the above is not required in the public interest and its disclosure would be unfair to the licensee, partnership or professional corporation.

- (7) The decision of the appeal committee, including the reasons for the decision, shall be provided in writing to each party together with a notice of each party's right to appeal the decision further.
- (8) An authorized designated body shall require that a notice of the final decision and order of the appeal committee together with the written reasons for the decision disclosing the name of the licensee, partnership or professional corporation with brief particulars be promptly given to the Council for publication on its website; provided, however, if the appeal committee pursuant to Section 14(6) orders that the name of the licensee, partnership or professional corporation not be disclosed, the publication on the Council's website shall not disclose the name of the licensee, partnership or professional corporation.
- (9) The authorized designated body shall upon notice of a decision and order of the appeal committee being made pursuant to Section 14(6) publish and maintain on its website in a manner that is accessible to the public the decisions and orders of the adjudicative committee and the appeal committee together with the written reasons for decisions that disclose the name of the licensee, partnership or professional corporation and brief particulars of the matter; provided, however, if the appeal committee pursuant to Section 14(6) orders that the name of the licensee, partnership or professional corporation not be disclosed, the publication on the authorized designated body's website shall not disclose the name of the licensee, partnership or professional corporation.

15. Rules governing issuing a new licence to a former licensee

- (1) An authorized designated body shall require any member of the authorized designated body to whom the provisions of Section 8(1) are applicable to demonstrate current competence by successfully completing, as a condition to be met prior to being eligible for the issuance of a new licence:
 - (a) a period of at least 12 months of public accounting services, within a maximum of 36 months, under the supervision of a licensee who shall, upon the member's completion of the period of public accounting experience, provide the authorized designated body with a certificate of such completion;
 - (b) any course or courses prescribed by the authorized designated body and an updating examination(s) or evaluation(s) on
 - (i) the accounting and assurance standards set out in the *CICA Handbook – Accounting* and *CICA Handbook – Assurance*;
 - (ii) the current rules of professional conduct of the authorized designated body;
 - (iii) taxation; and
 - (iv) business law.
- (2) An authorized designated body shall require that, in the event the licence of a member of the authorized designated body has been revoked by an adjudicative or appeal committee of the authorized designated body, the member shall, as a condition to be met in order to have a new licence issued, satisfy the adjudicative committee that:
 - (a) the member is of good character;
 - (b) the member is competent to practise public accounting; and
 - (c) there would not be a risk to the public posed should a licence be issued to the member.
- (3) Despite provisions of Sections 15(1) and (2), an authorized designated body shall prohibit the issuance of a new licence to a member of the authorized designated body if the member held a licence issued under the Act by another authorized designated body and such licence was suspended or revoked and not reinstated by that other authorized designated body.

16. Mandatory professional liability insurance

- (1) An authorized designated body shall require all licensees to maintain, and provide satisfactory proof of maintaining, professional liability insurance coverage.

- (2) The authorized designated body's requirements for insurance shall include:
 - (a) minimum coverage limits per claim and, in aggregate per policy period;
 - (b) maximum allowable deductibles; and
 - (c) the minimum period for which insurance is to be maintained after a licensee retires or leaves practice.
- (3) In setting requirements for insurance, the authorized designated body must consider and address, to the extent possible:
 - (a) different levels of risk based on practice size, number of principals, or other similar factors;
 - (b) the magnitude of claims reasonably anticipated to arise; and
 - (c) the coverage reasonably available in the marketplace.
- (4) The authorized designated body may, as an exception, permit self-insurance in cases where sufficient professional liability coverage is not reasonably available in the marketplace due to the size of the firm or practice and its risk exposure. Such an exception may be permitted only on the condition that the firm or practice set aside assets at least equal in value to the self-insured amount.
- (5) An authorized designated body shall specify in its bylaws or regulations or policies the adverse consequences arising for a licensee, partnership or professional corporation who fails to comply with the mandatory professional liability insurance requirement or to report such compliance to the authorized designated body, which consequences shall include the suspension or revocation of a licence or authorization to practice public accounting, as applicable.

17. Principles of governance relating to the licensing and governing the activities of members of the authorized designated body as public accountants

- (1) An authorized designated body shall establish a public accounting licensing board, committee or panel (the "public accounting licensing board") to act on its behalf in respect of all matters relating to the issuance of licences to its members to permit its members to practise as public accountants in Ontario. Such matters shall include at least the following:
 - (a) decisions respecting applications from members for public accounting licences;
 - (b) decisions respecting applications from professional corporations for certificates of authorization to practise public accounting;
 - (c) decisions respecting applications for renewal of public accounting licences and certificates of authorization;

- (d) receipt for the record of notices of revocation of public accounting licences and certificates of authorization;
 - (e) decisions respecting applications for the issuance of public accounting licences to members whose previous public accounting licences expired, unless such application is referred to an applications committee or other designated committee for a hearing and decision relating to a determination of good character or whether the qualifications for licensing have been met.
- (2) An authorized designated body shall also establish an applications committee, or designate another committee, to consider in respect of public accounting licensing matters:
- (a) any application for a licence from a member where the good character of the member must be determined by means of a hearing;
 - (b) any application for a licence from a member in respect of whom the public accounting licensing board has directed that a hearing be held to determine whether the member has fulfilled the qualifications to be licensed as set out in the Act, the regulations made under the Act, these standards or in the by-laws or regulations of the authorized designated body;
 - (c) any application for a public accounting licence from a member who is licensed to practice public accounting in a jurisdiction outside Ontario; and
 - (d) any other matter related to public accounting licensing that is referred to it by the board of directors or governing council of an authorized designated body or by the public accounting licensing committee.
- (3) An authorized designated body shall ensure that:
- (a) there are public representatives on each of its committees that deal with public accounting applications and licensing matters including the committees described in Sections 17(1) and (2) as well as any appeal committee or discipline committee to which a matter relating to a public accounting licensing or application matter is referred;
 - (b) there is broad representation on its committee that deals with public accounting licensing applications as described in Section 17(2) which reflects the authorized designated body's membership by occupation (i.e. members from national firms or professional corporations, regional or local firms or corporations, and members from industry or the public sector) and by geographic location.
- (4) An authorized designated body shall ensure that:
- (a) it follows due process in the administration of its licensing process;

- (b) its processes and decisions on entry to licensure are free from all forms of discrimination, whether personal or systemic;
 - (c) applicants for public accounting licences have access to an independent internal review and appeal process for licensure decisions and the persons who decide the appeal are not the same persons who made the original decision;
 - (d) information on requirements and processes for licensure is readily available;
 - (e) fees are commensurate with the services provided and are based on effective and efficient processes;
 - (f) assessment and licensure decisions are communicated to applicants for licences in a timely manner with clear and sufficient reasons;
 - (g) licensees use after the name or initials of the accounting designation granted to its licensees the term "Licensed Public Accountant" or the initials "LPA";
 - (h) information on the status of individual licensed public accountants is readily and freely available to the public, is published in a timely manner on its website and is provided in a timely manner to the Council for publication on its website;
 - (i) its actions in regulating public accounting licensure matters reflect the public interest by ensuring a high standard of professional practice and by recognizing that the purpose of a licence is to protect the user, and not the provider, of public accounting services; and
 - (j) it complies with the standards, principles and regulations established by and under the Act.
- (5) An authorized designated body shall prescribe the form and content of its application for a public accounting licence. The content of such application shall include all matters necessary to determine whether the applicant meets the requirements of the Act and of these standards for licensure including, without limitation, the requirements of Sections 2 to 6 of these standards.

Such application shall be in writing and shall contain or be accompanied by:

- (a) the names of persons to whom reference may be made as to the applicant's character and suitability for licensure; and
- (b) a declaration signed by the applicant that the contents of the application are true and correct.

- (6) If an authorized designated body suspends or revokes the membership rights and privileges of a licensee, it must also suspend or revoke such licensee's public accounting licence.
- (7) If a licensee ceases to be a member of an authorized designated body, the licensee's public accounting licence shall terminate on the date that such licensee ceases to be a member of the authorized designated body.
- (8) Notwithstanding the provisions of Sections 17(6) and (7), an authorized designated body shall require that the person whose licence was suspended, revoked or terminated continues to be subject to the disciplinary powers of the authorized designated body, as fully and to the same extent as if such rights and privileges and licence had not been suspended, revoked or terminated, for any act, omission, matter or thing which may constitute or involve a violation of the by-laws, regulations, policies or the rules of professional conduct of the authorized designated body.
- (9) An authorized designated body shall publish a roll of licensed public accountants on its website in a publicly accessible and freely available manner that is open for public inspection and shall provide such information to the Council for its roll.
- (10) An authorized designated body shall publish an annual report on its licensure activities on its website in a publicly accessible and freely available manner and make such report available to the public upon request and to the Council.

18. Disclosure and related matters

- (1) An authorized designated body shall maintain sufficient appropriate documentation to support its ongoing compliance with these standards. Such documentation shall be made available to Council upon request as part of its initial, periodic, and special reviews.
- (2) An authorized designated body shall require its licensees, partnerships or professional corporations to consent and to be deemed for all purposes to consent to the release of any and all information and documentation by a licensee, partnership or professional corporation to the authorized designated body and to the Council for the purposes of enabling the authorized designated body and the Council to carry out their respective responsibilities and functions pursuant to the Act and these standards.
- (3) An authorized designated body shall require a licensee, when providing any accounting services in respect of a financial statement, or of any part of a financial statement or any statement attached to a financial statement, to disclose in any written statement, opinion or report, the fact that the person is licensed as a public accountant by use of the term "Licensed Public Accountant" following the name or initials of the accounting designation granted by the authorized designated body.
- (4) An authorized designated body shall require a professional corporation that holds a certificate of authorization to practise public accounting, when providing any accounting services in respect of a financial statement, or of any part of a

financial statement or any statement attached to a financial statement defined in the Act, to disclose in any written statement, opinion or report, the fact that the professional corporation holds a certificate of authorization by use of the words "Authorized to practice public accounting by the [name of the authorized designated body].

- (5) Within 120 days after the end of its financial year, each authorized designated body shall forward a copy of its annual report for that year to the Minister and to the Council. It shall also post the annual report on a publicly accessible and freely available website of the authorized designated body.
- (6) Each authorized designated body shall prepare a supplemental report as at and for each 12-month period ended October 31 (with comparative figures for at least the three preceding years or period) and file the same with Council on or before January 1 in each year. In the case of the first supplemental report, it shall cover the period from the date of Council's recognition of the authorized designated body as an authorized designated body to October 31 in the relevant year. This report shall be published in a format that is readily available to licensees and to members of the public, including on a publicly accessible and freely available website of the authorized designated body. The report shall contain at least the following information:
 - (a) the number of total licensees;
 - (b) the number of new licences granted during the period to which the supplemental report relates to:
 - (i) persons who are permitted to practise public accounting in another jurisdiction in Canada;
 - (ii) persons who are permitted to practice public accounting in another jurisdiction outside Canada;
 - (iii) former licensees who were re-licensed;
 - (iv) all others.
 - (c) the number of suspended or revoked licences, showing the total number by reasons for suspension or revocation;
 - (d) the number of licensees who did not renew their licences or who died during the year;
 - (e) the net increase or decrease in the number of licensees;
 - (f) total partnerships authorized to practice public accounting;
 - (g) total professional corporations authorized to practice public accounting;
 - (h) total sole practitioner licensees;

- (i) total number of complaints made against licensees and the disposition of such complaints according to whether the investigation is ongoing, has been completed with no charges of professional misconduct laid or has been completed with one or more charges of professional misconduct laid;
- (j) total number of disciplinary hearings completed or in process during the reporting period, including, as applicable, number of appeals in process or outcome of completed appeal hearings, showing cases in which the licensee, partnership or professional corporation was found not guilty of all charges of professional misconduct or in which the licensee, partnership or professional corporation was found guilty of one or more charges of professional misconduct and, in respect of each of the latter, an indication of the sanction(s) ordered;
- (k) total number of applications for judicial review of disciplinary decisions made during the reporting period or continuing from a prior reporting period, the grounds on which the application for review was made and the outcome of the review, if known;
- (l) the total number of students registered with the authorized designated body who are enrolled in the program leading to qualification for licensing;
- (m) a listing of the accounting bodies in jurisdictions outside Canada that the authorized designated body regards as having standards that are substantially equivalent to the standards of the authorized designated body, showing for each the total number of current and new licensees from each such body;
- (n) a listing and detailed description of any changes made during the reporting period to the authorized designated body's statutory authority, by-laws, rules, regulations, policies or procedures that impact these standards; and
- (o) such other information as the Council may request.