

Council Guideline No. 2007 – 1

**French Version of Terminology Relating to
Disclosure of Status as a Licensed Public Accountant**

Section 17 (4) (g) of the Standards of The Public Accountants Council for the Province of Ontario (the Council) requires an authorized designated body to ensure that its licensees use after the name or initials of the accounting designation granted to its licensees the term “Licensed Public Accountant” or the initials “LPA”.

Section 18 (3) of the Standards of the Council requires an authorized designated body to 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.

The French version of the terminology that an authorized designated body shall require its licensees to use relating to the disclosure of their status as a Licensed Public Accountant is as follows:

Licensed Public Accountant

Masculine	-	Expert-comptable autorisé
Feminine	-	Experte-comptable autorisée
<i>LPA</i>	-	ECA

Authorized to practise public accounting by [insert name of the authorized designated body]

Masculine	-	autorisé à exercer l'expertise comptable par [insert name of the authorized designated body]
Feminine	-	autorisée à exercer l'expertise comptable par [insert name of the authorized designated body]

Notes:

The feminine gender is to be used to describe a woman or a feminine gender noun such as “société” or “compagnie”. The masculine gender is to be used to describe a man or a masculine gender noun such as “cabinet”.

The French name of the Certified General Accountants of Ontario is: l’Association des comptables généraux accrédités de l’Ontario.

The French name of the Institute of Chartered Accountants of Ontario is: l'Institut des comptables agréés de l'Ontario.

The French name of the Society of Certified Management Accountants of Ontario is: La Société des comptables en management de l'Ontario.

Examples:

For Individuals:

John Doe, CA, expert-comptable autorisé

Harry Doe, CMA, ECA

Jane Doe, FCA, experte-comptable autorisée

Mary Doe, FCGA, ECA

For Firms:

Doe et Doe, comptables agréés, experts-comptables autorisés

Smith et Smith, comptables généraux accrédités, ECA

XYZ et Associés, experts-comptables autorisés

For Limited Liability Partnerships (société à responsabilité limitée, s.r.l.):

White Brown et Green, s.r.l., experts-comptables autorisés

For Professional Corporations (société professionnelle):

John Doe, CA, société professionnelle, autorisé à exercer l'expertise comptable par l'Institut des comptables agréés de l'Ontario

Roger Doe, CMA, société professionnelle, autorisé à exercer l'expertise comptable par La Société des comptables en management de l'Ontario.

References: Section 17 (4) (g) of the Standards
Section 18 (3) of the Standards

Adopted and Issued by the Council on the 22nd day of May, 2007.

Signed: "Glorianne Stromberg"

Glorianne Stromberg, Acting Chair and Secretary