

## Extract from the Public Accounting Act, 2004

### OFFENCES AND PENALTIES

#### Prohibition, use of title, etc.

- 13.** (1) Unless licensed under this Act, an individual shall not,
- (a) practise as a public accountant;
  - (b) take or use the name or title of “Public Accountant” or its equivalent in any other language; or
  - (c) hold himself or herself out as being licensed as a public accountant or use any designation or initials indicating or implying that the person is licensed as a public accountant. 2004, c. 8, s. 13 (1).

#### Same, corporations

- (2) Unless it holds a valid certificate of authorization under this Act, a corporation shall not,
- (a) practise as a public accountant;
  - (b) take or use the name or title of “Public Accountant” or its equivalent in any other language; or
  - (c) hold itself out as being authorized to carry on practice as a public accountant or use any designation or initials indicating or implying that it is authorized to carry on practice as a public accountant. 2004, c. 8, s. 13 (2).

#### Offence

(3) Any person who contravenes any provision of this section, without prejudice to any other proceedings that may be taken, is guilty of an offence and on conviction is liable to a fine of not more than \$25,000 for a first offence and to a fine of not more than \$50,000 for any subsequent offence. 2004, c. 8, s. 13 (3).

#### Liability of directors and officers

(4) If a corporation is guilty of an offence under this section, every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on conviction is liable to a fine. 2004, c. 8, s. 13 (4).

#### Defence, individuals

(5) If an individual contravenes this section because his or her licence has been revoked or suspended, it is a defence to any proceeding in respect of the contravention to prove that, when the contravention is alleged to have been committed,

- (a) notice of the revocation or suspension had not been served in accordance with this Act;
- (b) the time for appealing the revocation or suspension had not expired; or
- (c) an appeal of the revocation or suspension had not yet been determined. 2004, c. 8, s. 13 (5).

#### Same, corporations

(6) If a corporation contravenes this section because its certificate of authorization has been revoked or suspended, it is a defence to any proceeding in respect of the contravention to prove that, when the contravention is alleged to have been committed,

- (a) notice of the revocation or suspension had not been served in accordance with this Act;
- (b) the time for appealing the revocation or suspension had not expired; or
- (c) an appeal of the revocation or suspension had not yet been determined. 2004, c. 8, s. 13 (6).

#### Obtaining licence or certificate of authorization by false representation

- 14.** (1) No person shall wilfully procure or attempt to procure,
- (a) the issuance to himself or herself of a licence or the renewal of a licence under this Act; or
  - (b) the issuance to a professional corporation of a certificate of authorization or the renewal of a certificate of authorization under this Act,

by making or producing, or causing to be made or produced, a false or fraudulent representation or declaration, either orally or in writing. 2004, c. 8, s. 14 (1).

**Offence and penalty**

(2) A person who contravenes subsection (1) is guilty of an offence and on conviction is liable to a fine of not more than \$25,000. 2004, c. 8, s. 14 (2).

**Abuse of licence**

**15.** (1) No person shall,

- (a) use a licence that has been issued under this Act to another person;
- (b) allow a licence issued to him or her under this Act to be used by any other person; or
- (c) not being licensed under this Act, use or have in his or her possession any document purporting to be a current or valid licence issued to the person under this Act. 2004, c. 8, s. 15 (1).

**Offence and penalty**

(2) A person who contravenes this section is guilty of an offence and on conviction is liable to a fine of not more than \$25,000. 2004, c. 8, s. 15 (2).

**Costs**

**16.** (1) In addition to the fine, on conviction for an offence under this Act, a court may order that the convicted person pay to the Council some or all of the costs reasonably incurred by it in prosecuting the offence and in undertaking the investigation related to the subject-matter of the prosecution. 2004, c. 8, s. 16 (1).

**Same**

(2) Costs payable under this section are deemed to be a fine for the purpose of enforcing payment. 2004, c. 8, s. 16 (2).

**Limitation**

**17.** No prosecution under sections 13 to 15 shall be commenced more than two years after the time when the subject-matter of the prosecution arose. 2004, c. 8, s. 17.