

PUBLIC ACCOUNTANCY

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THE PUBLIC ACCOUNTANCY ACT

NOTICE

(under section 12(1) (c))

(Omitted)

REGULATIONS

(under section 29)

The Public Accountancy Regulations, 1970

L.N. 179/70
382/71
418/79
187/84

THE PUBLIC ACCOUNTANCY ACT

REGULATIONS
(under section 29)

THE PUBLIC ACCOUNTANCY REGULATIONS, 1970

(Made by the Minister on the 29th day of June, 1970)

[6th July, 1970.]

L.N. 179/70
Amdts:
L.No. 382/75
412/79
187/84

PART I—GENERAL

1. These Regulations may be cited as the Public Accountancy Regulations, 1970.

2. The Board shall, on or before the 1st day of October in each year, submit to the Minister for approval its annual estimates of revenue and expenditure.

3.—(1) The register of public accountants shall state, *inter alia*, in respect of each registered public accountant the following particulars—

- (a) registration number;
- (b) full name;
- (c) nationality;
- (d) date of registration;
- (e) qualifications: under this heading shall appear the section of the Act under which the applicant qualifies for registration;
- (f) residential address;
- (g) professional address and the professional address so notified shall be deemed to be the registered address of such registered public accountant.

(2) The Board shall keep an index to the register.

4.—(1) Every person who wishes to have his name entered in the register shall submit to the Board—

- (a) an application on Form A of the Schedule;
- (b) documentary evidence of his qualifications for registration;
- (c) an application fee of four dollars; and

Schedule
Form A.

(d) a registration fee of twenty-one dollars:

Provided that where the Board refuses to register the applicant such registration fee shall be refunded to the applicant.

(2) An applicant for registration shall furnish such other particulars as the Board may request in order that his name may be entered in the register.

Form B.

5.—(1) Where an application for registration is accepted by the Board, the applicant's name shall be entered in the register and a certificate of registration in Form B of the Schedule shall be issued to the applicant.

(2) If a certificate of registration is lost or destroyed, the person to whom it was issued may apply to the Board for a fresh certificate which shall be issued on payment by the applicant of a fee of four dollars. A certificate issued under this paragraph shall be marked "Duplicate".

6.—(1) Every registered student to whom the provisions of subsection (2) of section 12 of the Act apply shall notify the Board that he is such a student before the expiration of two years next after the date on which the professional accountancy body of which he is such student is approved by the Minister pursuant to subsection (1) of section 12 of the Act.

(2) Every notification of a student's registration shall be accompanied by a fee of one dollar.

7. Every registered public accountant shall notify the Registrar of every change of his residential or of his professional address.

8. The Board shall on or before the 31st day of July in each year, publish in the *Gazette* the list of registered public accountants.

Form C.

8A.—(1) Every practising certificate issued under subsection (1) of section 14A of the Act, shall be in the form set out in Form C of the Schedule.

(2) Every practising certificate shall cease to be in force on the 31st December next after its issue, unless it ceases to be in force sooner, by virtue of the provisions of the Act.

(3) There shall be payable, in accordance with subsection (1) of section 14A of the Act, a fee of one hundred dollars in respect of the issue of each practising certificate.

9. The Registrar shall—

- (a) remove from the register any name which the Board, acting under provisions of section 13 of the Act, directs him to remove;
- (b) re-register any name which the Board, acting under the provisions of section 13 of the Act, directs him to re-register;
- (c) correct in accordance with the Board's directions any entry in the register which the Board directs him in writing to correct, being in the opinion of the Board an entry which was incorrectly made;
- (d) remove from the register, in accordance with the Board's directions the name of a person who has died, or who, for a period of not less than two years, has ceased to practise accountancy in Jamaica, or who, for a like period, has been absent from Jamaica;
- (e) make from time to time any necessary alterations in any of the particulars contained in the register;
- (f) make the appropriate note in the register when the Board, acting under the provisions of section 13 of the Act, suspends the registration of a public accountant.

10.—(1) Any person seeking to obtain the Minister's approval of any body, experience, qualification or other matter for the purposes of the Act shall address an application in writing to the Board, and the Board shall forward such application, together with the Board's recommendation, to the Minister:

Provided that any accountancy body (other than those specified in the Third Schedule to the Act) seeking such approval shall pay a fee of twenty-one dollars to cover the cost of investigation and such other administrative expenses as may be incurred by the Board in connection with such application.

(2) Any recommendation to the Minister shall be by resolution of the Board passed at a special meeting called for that purpose.

11. Any notice or document required by the Act or by these Regulations to be given to or served on a registered public accountant shall be deemed to be given or served by properly addressing, prepaying and posting a letter containing the notice or document to the registered address of such accountant, and, unless the contrary is proved, service shall be deemed to have been effected at the time at which the letter would be delivered in the ordinary course of post.

PART II—DISCIPLINARY

12. Where it is proved to the Board by the certificate of the competent officer of the court in which the proceedings took place that a registered public accountant has been convicted of a criminal offence involving dishonesty, and that such conviction has not been quashed on appeal, the Board may forthwith and without further enquiry direct the Registrar to remove the name of such registered public accountant from the register.

13.—(1) Where the Board receives a notification from the competent officer of any professional accountancy body constituted outside Jamaica that a registered public accountant has been deprived of, or suspended from, membership of such professional accountancy body as a result of disciplinary proceedings taken against him, the Board shall forthwith direct the Registrar to inform such registered public accountant by registered letter that the Board has received such notification and to invite him to show cause within such period as the Board may allow why his name should not be removed from the register or his registration should not be suspended, as the case may be.

(2) Where—

- (a) no reply is received from the registered public accountant; or
- (b) the registered public accountant is unable to show cause as aforesaid,

the Board shall forthwith direct the Registrar to remove the name of such registered public accountant from the register or to suspend his registration.

(3) The action of the Board shall in due course be notified to the professional accountancy body from which the notification of the removal of the name from the register or the suspension was received.

14.—(1) Where a complaint in writing, or information in writing, is received by the Registrar from any body or person who alleges that a registered public accountant has procured any registration under the Act as a result of a misleading, false or fraudulent representation, the Registrar, after making such further enquiries relative thereto as he thinks necessary, shall report the facts to the Board.

(2) The Registrar may, in relation to any registered public accountant, make to the Board a like complaint grounded on an affidavit.

(3) The Board may require the person or body making the allegation to supply an affidavit stating the matters of fact on which he relies in support of his allegation together with such further infor-

mation or documents relating to the allegation as the Board considers necessary.

15. Where a complaint in writing, or information in writing, is received by the Registrar from any person or body who alleges that a registered public accountant has committed in the performance of his professional duties—

- (a) an act of professional misconduct, or of grave impropriety, or infamous conduct; or
- (b) an act of gross negligence or of gross incapacity; or
- (c) an act which constitutes conduct discreditable to the profession,

the Registrar, after making such further enquiries relative thereto as he thinks necessary, shall report the matter to the Board.

16.—(1) Where the Registrar makes a complaint or reports to the Board that a complaint or information pursuant to regulation 14 or 15 has been received in respect of a registered public accountant, the Board shall direct the Registrar to write to such accountant—

- (a) notifying him of the receipt of the complaint or information, and indicating the matters which appear to raise a question whether the registered public accountant has procured his registration as a result of a misleading or fraudulent representation, or has committed professional misconduct;
- (b) forwarding a copy of any affidavit or other document relating to the allegation;
- (c) inviting the registered public accountant to submit to the Board any explanation which he may have to offer;
- (d) informing the registered public accountant of the date of the meeting of the Board at which his explanation, if any, will be considered.

(2) The documents (including the explanation, if any, of the registered public accountant) shall be referred to the Board at the meeting held on the specified date.

17. In any case in which the Board, having considered the allegations and the explanation, if any, of the registered public accountant, is of the opinion that no *prima facie* case is shown, or that the allegations appear to be frivolous or vexatious, the Registrar shall so inform the complainant and the registered public accountant in such terms as the Board may direct.

18. In any case in which the Board, having considered the allegations and the explanation, if any, of the registered public accountant,

is of the opinion that a *prima facie* case is shown, the Board shall fix a day for the holding of an enquiry.

PART III—PROCEEDINGS AT DISCIPLINARY ENQUIRY

19. In this part of the Regulations "President" means the President of the Board.

20.—(1) When the Board has fixed a day for the holding of an enquiry, the Registrar shall forthwith serve on the registered public accountant a notice in writing which shall—

(a) specify the nature and particulars of the charge or charges against him;

(b) state the date, time and place at which the enquiry will be held.

(2) The enquiry shall be fixed for a date not less than twenty-one days from the date of the notice.

(3) The notice may be delivered personally to the registered public accountant or may be sent by prepaid registered post to his registered address.

(4) A copy of such notice shall be sent to the complainant and to such other persons as the Board may direct.

21. Any party to an enquiry may be represented at the hearing by counsel or a solicitor :

Provided that if any party intends to be so represented not less than seven days' notice in writing of such intention shall be given to the Registrar.

22.—(1) The complainant and the registered public accountant shall furnish to the Registrar and to each other not less than fourteen days before the day of the hearing a list of all documents on which they respectively propose to rely.

(2) Either party may inspect the documents included in the list furnished by the other; and a copy of any document mentioned in the list of either party shall, on the application and at the expense of the party requiring it, be furnished to that party by the other within three days after the receipt of the application.

23. Where before the hearing it appears to the President or at any stage of the hearing it appears to the Board that a notice of enquiry or charge requires amendment, the President or the Board, as the case may be, shall give to the Registrar such directions for the amendment of the notice or the charge as they may think necessary unless, having regard to all the circumstances, such amendments cannot be made without injustice.

24.—(1) Where it appears to the President or to the Board that it is expedient whether or not as a result of the exercise of the powers conferred by regulation 23, that the hearing should be postponed or adjourned, the President or the Board may give to the Registrar such directions in that behalf as appear necessary.

(2) Where the hearing is postponed or adjourned—

- (a) the Registrar shall forthwith give notice of the postponement or adjournment to every party;
- (b) where the postponement or adjournment is to a date to be determined, on the determination of the date on which the hearing is to be held or continued, the Registrar shall forthwith give notice of that date to every party.

25. If either or both parties fail to appear either personally or by a representative, the Board may, if it thinks fit, and on being satisfied as to the service of the notice of enquiry, proceed with the hearing.

26. At the hearing, the complainant or his representative shall first state to the Board the charge alleged against the registered public accountant and shall submit the evidence in support of the charge and may call witnesses; and the registered public accountant or his representative shall be entitled to cross-examine any witnesses appearing against him on matters relevant to the charge.

27. When the statement of the charge and the evidence in support thereof are concluded, the registered public accountant or his representative shall be invited by the President to adduce evidence in answer to the charge and to call witnesses, and the complainant or his representative shall be entitled to cross-examine any witnesses giving evidence for the registered public accountant on matters relevant to the charge.

28. Whether the registered public accountant adduces evidence in answer to the charge or not, he or his representative may address the Board and, where evidence is adduced, such address may be made either before or after such evidence.

29. At the close of the case for the registered public accountant the complainant or his representative may, with the leave of the Board, adduce evidence to rebut any evidence adduced by the registered public accountant; and, if he does so, the registered public accountant or his representative may again address the Board.

30. The complainant or his representative may reply upon the whole case—

- (a) if oral evidence (not being evidence as to character) other than that of the registered public accountant himself has been given on such registered public accountant's behalf; or
- (b) with the leave of the Board, where no such evidence has been given.

31.—(1) Notes of the proceedings shall be taken by the Registrar or other person appointed by the Board for the purpose; and any party who appeared at the hearing shall be entitled to inspect the original or a copy thereof.

(2) Every person entitled to be heard upon an appeal against the findings of the Board shall be entitled to a copy of such notes on payment of the charges from time to time prescribed by the Minister.

32.—(1) On the conclusion of the proceedings the Board shall consider and determine as respects each charge which, if any, of the facts alleged in the charge have been proved to its satisfaction.

(2) If the Board determines in respect of any charge either that none of the facts alleged in the charge has been proved to its satisfaction, or that such facts as have been proved would be insufficient to support a finding of professional misconduct, the Board shall record a finding that the registered public accountant is not guilty of such misconduct in respect of the matters to which that charge relates.

(3) If the Board determines in respect of any charge that the facts or some of the facts alleged in the charge have been proved to its satisfaction and that the facts so proved are sufficient to constitute professional misconduct, the Board shall record a finding that the registered public accountant is guilty of professional misconduct.

33.—(1) If the Board records a finding that the registered public accountant is guilty of professional misconduct, then before considering and determining which of the disciplinary powers conferred by the Act will be exercised, the Board may invite the registered public accountant or his representative to address the Board on any mitigating circumstances.

(2) Thereafter the Board shall consider and determine which of the disciplinary powers conferred by the Act it will exercise and shall pronounce its decision.

(3) The Board shall hold all disciplinary enquiries in private, but shall pronounce its findings and decisions in public.

34.—(1) The Registrar shall forthwith notify the registered public accountant by registered letter of the decision of the Board.

(2) Where a registered public accountant is a member of the Institute or of a professional accountancy body constituted outside Jamaica, the Registrar shall forthwith notify the Institute or such professional accountancy body of the removal of his name from the register or of the suspension of his registration.

35. Upon the holding of an enquiry the Board may, without finding any misconduct proved against the registered public accountant, nevertheless order him to pay the costs of the proceedings if, having regard to his conduct and to all the circumstances of the case, it seems just to the Board so to do.

36. If two or more registered public accountants are involved in any charge or charges, the Board may hold separate enquiries or may hold one enquiry in respect of all such registered public accountants and may give directions as to the order in which proceedings shall be taken in relation to each such registered public accountant.

PART IV—RE-REGISTRATION

37.—(1) Where the name of a registered public accountant has been removed from the register, any application for re-registration shall be made in writing addressed to the Board and signed by the applicant, stating the grounds on which the application is made, and shall be accompanied by the application fee of four dollars.

(2) The application shall contain the names and addresses of three or more persons able and willing to identify the applicant and give evidence as to his character, and the nature of his employment since the date of the removal of his name from the register, and such other evidence as the Board may require.

(3) Not less than two of the persons mentioned in paragraph (2) shall belong to one or more of the following categories, namely—

- (a) Justices of the Peace;
- (b) ministers of religion;
- (c) registered public accountants,

so, however, that at least one shall be a registered public accountant.

(4) The Board may require the applicant to verify by a statutory declaration any statement made in his application, or any further statement which it may think necessary, and may, if it thinks fit, require the applicant to attend in person at a meeting of the Board at which the matter is to be considered.

38. If upon consideration of the application and of the evidence furnished in support of it, the Board is satisfied that the application should be re-registered, it may direct the Registrar accordingly, and, upon payment by the applicant of the registration fee, his name shall be restored to the register and a new certificate of registration shall be issued to him.

SCHEDULE

FORM A

(Regulation 4 (1))

Application No.....

THE PUBLIC ACCOUNTANCY BOARD

THE PUBLIC ACCOUNTANCY ACT

APPLICATION BY A PERSON QUALIFIED FOR REGISTRATION AS A PUBLIC ACCOUNTANT

Applicant's Surname (Please Print)	Applicant's Christian Names (Please Print)	
Place of Birth	Date of Birth	Nationality
Residential Address	Professional Address	

Qualification for Registration

THE PUBLIC ACCOUNTANCY REGULATIONS, 1970

SCHEDULE, *contd.*

THIS APPLICATION IS MADE UNDER SECTION 12(1) AS INDICATED BY () BELOW :

(a) Evidence of membership of Institute of Chartered Accountants of Jamaica <input type="checkbox"/>	(c) Evidence of membership of Accountancy Body approved by the Minister <input type="checkbox"/>
(b) Documentary evidence of entitlement to practise in a country other than Jamaica <input type="checkbox"/>	(d) Evidence of experience in the practice of accountancy prior to the 5th July, 1970 <input type="checkbox"/>

Fees Enclosed		
Application \$4.00	Registration \$21.00	Date <i>Applicant's signature</i>

Character References:—(Give the names and addresses of any two of the following persons—(1) Registered Public Accountant (2) Justice of the Peace (3) Attorney-at-Law (4) Minister of Religion)

FOR OFFICIAL USE ONLY

Date of Receipt	Ref. to acceptance/ refusal	Entry in register	Certificate number

REMARKS :

THE PUBLIC ACCOUNTANCY REGULATIONS, 1970

FORM B

(Regulation 5)

THE PUBLIC ACCOUNTANCY REGULATIONS, 1970
Certificate of Registration

Registration No.....

WE HEREBY CERTIFY THAT.....

was admitted on.....to the register of public accountants maintained by the Public Accountancy Board under the Public Accountancy Act and is entitled to take and use the title "Registered Public Accountant".

.....

(President of the Board)

Seal.

.....

(Registrar)

This certificate is the property of the Public Accountancy Board

FORM C

(Regulation 8A)

THE PUBLIC ACCOUNTANCY ACT
Practising Certificate

Pursuant to the Public Accountancy Act, it is hereby certified that.....
.....whose name is entered in the register of public accountants is entitled to practise as a public accountant for the period to in the year

.....

(Registrar)