



QCPA's Board of Directors Decision No.(5) of 2020 regarding the Disciplinary Liability of QCPA's staff members

QCPA's Board of Directors decided in its meeting held on Wednesday, April 15, 2020, based on the text of Chapter Five of Law No. 8 of 2020 regarding auditors.

The provisions of this law shall apply to the staff members of QCPA, in the event that a final judgment is passed on the member to be struck off, his membership shall be struck off from the Association.

Disciplinary responsibility of auditors

Article (39)

To the competent authority, on its own initiative or on the basis of a complaint filed with it, to conduct an investigation with the auditor on what is attributed to him/her in breach of honor, or that violates the conduct, etiquette and dignity of the established profession, or includes negligence in the performance of duties, or violates the provisions of this law, its executive regulations, the decisions implementing it, or the provisions of any other relevant laws or regulations in force.

If it becomes clear to the competent authority that the incident attributed to the auditor constitutes a criminal crime, it refers the matter to the Public Prosecution, and if it finds that it constitutes a disciplinary violation, it refers the matter to the Disciplinary Board, and the investigation and disciplinary action is carried out by the director of the competent authority or, whoever is delegated by the Minister for this purpose.



Article (40)

The disciplinary auditors shall be disciplined before a disciplinary board formed by a decision of the Minister headed by a judge of the Court of First Instance chosen by the Supreme Judicial Council, and the membership of one of the Ministry's employees and one of the employees of the Audit Bureau chosen by its president.

Article (41)

An auditor who violates his/her professional duties, or breaches its requirements, or commits a violation of the profession's principles or the accepted accounting and auditing standards or ethics, or violates a provision of this law and regulations, is punished, or the decisions implemented thereof or the provisions of any other laws or regulations in force related to the following disciplinary sanctions:

- 1- Caution.
- 2- Warning advice.
- 3- Suspension from practicing the profession for a period not exceeding three years.
- 4- Cancellation of registration from the register.

Article (42)

The Disciplinary Board for violations shall decide on the violations after the auditor has been summoned to appear before him/her at least seven days before the session, by any means to the knowledge, provided that the announcement includes a summary of the violations attributed to the auditor and the date and place of the session, and its sessions are confidential.

The assignor may express his/her defense, orally or in writing, by himself/herself or through a representative of him/her who is a colleague working in the profession or a lawyer.

The Board may decide to attend the assignee by himself/herself and if he/she does not appear despite his/her announcement, the decision may be taken in his/her absence, and the decision issued in the disciplinary case must be public and justified.

The auditor shall be notified of the disciplinary board's decision by any means of information.



Article (43)

The auditor, against whom a disciplinary decision has been issued, may appeal the decision to the competent department of the Court of Appeal within thirty (30) days from the date of notification of the decision.

Article (44)

The retirement of the auditor or his/her failure to practice the profession shall not prevent him/her from disciplinary trial for the violations committed during his/her practice of the profession.

The disciplinary case shall be dismissed after three years from the date of retirement or stop working.

Article (45)

Disciplinary decisions shall be entered in a special record prepared for this purpose, and their content shall be indicated in the record in which the auditor is registered.

Article (46)

An auditor who has issued a final disciplinary decision to delete his/her name from the Register, in which he/she is registered, has to request the committee to re-register his/her name in that record after at least three years have passed from the date of this decision.

The committee must, within thirty days from the date of submitting the application, issue its decision to return or reject the registration.

If the application is rejected, the auditor may not submit a new application except after at least one year has passed from the date of the rejection decision, and the decisions of the committee issued in this regard will be final.

The application for re-registration follows the conditions stipulated in this the law.