

Cabinet Office Ordinance on the Japanese Institute of Certified Public Accountants

(Cabinet Office Ordinance No. 15 of March 24, 2004)

Pursuant to the provisions of Articles 46-11-2 and 49-5 of the Certified Public Accountants Act (Act No. 103 of 1948), the Cabinet Office Ordinance on the Japanese Institute of Certified Public Accountants is established as follows:

(Reporting of Results of Investigation by the Japan Institute of Certified Public Accountants)

Article 1 (1) The periodical reporting by the Japan Institute of Certified Public Accountants pursuant to the provisions of Article 46-9-2, paragraph (2) of the Certified Public Accountants Act (hereinafter referred to as the "Act") is to be made by preparing a report listed in each of the following items and submitting it to the Certified Public Accountants and Auditing Oversight Board by the due date prescribed in the respective item:

- (i) Monthly report prepared by using appended Form 1: By the last day of the month following the month to which the report relates
- (ii) Annual report prepared by using appended Form 2: By the day on which four months have elapsed from the day following the last day of the business year to which the report relates

(2) The Japan Institute of Certified Public Accountants is to promptly report to the Certified Public Accountants and Auditing Oversight Board to that effect, when it finds, as a result of the investigation pursuant to the provisions of Article 46-9-2, paragraph (1) of the Act, that its member has violated or is likely to violate any laws or regulations, a disposition by an administrative agency based on laws or regulations, or the Constitution or any other rules of the Japan Institute of Certified Public Accountants.

(Period of Inspection of Balance Sheet, etc.)

Article 2 The period to be specified by a Cabinet Office Ordinance prescribed in Article 46-11-2 of the Act is five years.