

日本公認会計士協会に関する内閣府令 Cabinet Office Ordinance on the Japanese Institute of Certified Public Accountants

(平成十六年三月二十四日内閣府令第十五号)
(Cabinet Office Ordinance No. 15 of March 24, 2004)

公認会計士法（昭和二十三年法律第百三十三号）第四十六条の十一の二及び第四十九条の五の規定に基づき、日本公認会計士協会に関する内閣府令を次のように定める。

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:

(日本公認会計士協会による調査の結果の報告)

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

第一条 日本公認会計士協会が行う公認会計士法（以下「法」という。）第四十六条の九の二第二項の規定による定期的な報告は、次の各号に掲げる報告書を作成し、これを当該各号に定める期日までに公認会計士・監査審査会に提出して行うものとする。

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:

一 別紙様式第一号により作成した月次報告書 報告の対象となる月の翌月の末日

(i) Monthly report prepared by using appended Form 1: By the last day of the month following the month to which the report relates

二 別紙様式第二号により作成した年次報告書 報告の対象となる事業年度の末日の翌日から四月を経過する日

(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 日本公認会計士協会は、法第四十六条の九の二第一項の規定による調査の結果、会員が法令、法令に基づく行政庁の処分又は日本公認会計士協会の会則その他の規則に違反し、又は違反するおそれがあると認めるときは、速やかにその旨を公認会計士・監査審査会に報告するものとする。

(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.

(貸借対照表等の閲覧期間)

(Period of Inspection of Balance Sheet, etc.)

第二条 法第四十六条の十一の二に規定する内閣府令で定める期間は、五年間とする。

Article 2 The period to be specified by a Cabinet Office Ordinance prescribed in

Article 46-11-2 of the Act is five years.