



The Canadian
Accounting
Hall of Fame

Le Temple
de la renommée comptable
du Canada

GUYLAINE LECLERC – INDUCTED 2026



Guylaine Leclerc, FCPA, has built a distinguished career marked by leadership in public sector auditing, forensic accounting, and service to the accounting profession in Quebec and internationally. Over nearly four decades, her work has consistently focused on strengthening financial integrity, advancing professional standards, and enhancing public trust in institutions. Her career spans practice, public service, education, and governance, reflecting a sustained commitment to accountability and ethical stewardship.

Leclerc began her professional journey after completing a Bachelor of Business Administration-accounting expertise at Université Laval in 1986. She joined Mahew Noiseux (now Lemieux Nolet), where she developed a strong grounding in professional practice. Early roles at the Office of the Auditor

General of Quebec further exposed her to public sector accountability and audit methodologies, laying the foundation for her later leadership in government oversight.

A defining phase of her early career was her work in forensic accounting and financial crime investigation. From 1991 to 1996, she served as a forensic accountant at the Laboratoire de sciences judiciaires et de médecine légale (Laboratory of Forensic Science and Medicine), contributing expert analysis to financial crime cases investigated by the Sûreté du Québec (Quebec Provincial Police). She subsequently worked directly as an economic crime and money laundering investigator with the Sûreté du Québec. These roles placed her at the intersection of accounting, law enforcement, and the justice system, and helped establish accountants as essential contributors to complex financial investigations.

Leclerc later transitioned to consulting and firm leadership, where she played a central role in shaping forensic accounting as a recognized specialization. As a consultant and later as partner

at Lemieux Nolet, she led forensic accounting mandates and built specialized practices. In 2001, she founded Leclerc Juricomptables, which became the largest forensic accounting firm in Quebec. Under her leadership, the firm undertook major fraud investigations, compliance engagements, and litigation support engagements, reinforcing professional standards and credibility in the field.

Her entrepreneurial success culminated in the merger of Leclerc Juricomptables with Navigant Consulting, a firm listed on the New York Stock Exchange. From 2007 to 2011, she served as managing partner at Navigant Consulting, continuing to lead high profile forensic and compliance engagements. She later joined Accuracy as managing partner from 2011 to 2015, where she opened the firm's first offices outside Europe and led its establishment in Canada, coordinating and directing financial investigations, compliance audits, and independent accounting reports to be submitted to the courts.

In 2015, Leclerc was appointed Auditor General of Quebec, a position she held for ten years. As the first woman to serve in this role, she oversaw audits of more than 200 sets of financial statements annually, along with numerous performance audits across sectors including health, education, culture, finance, and information technology. Her mandate expanded in 2015 to include assessment of the plausibility of the Minister of Finance's pre-election assumptions and forecasts, positioning her office as a key guardian of fiscal transparency during electoral periods.

During her tenure as Auditor General, Leclerc emphasized accessibility and public understanding. She directed efforts to make audit reports clearer and more readable for non-specialist audiences, strengthening democratic accountability and enabling citizens to better understand complex public finance issues. Her leadership reinforced the credibility of the Auditor General's Office and contributed to improved stewardship of public funds in Quebec.

Beyond her executive roles, Leclerc made extensive contributions to professional bodies and standard setting organizations. She served on the Public Sector Accounting Board from 2016 to 2019, contributing to standards governing financial reporting by Canadian public sector entities. From 2022 to 2024, she was a member of the Accounting Standards Oversight Council, which provides governance and oversight of Canada's accounting standard setting processes. In the legislative audit community, she acted as vicechair and later chair of the Canadian Council of Legislative Auditors, strengthening collaboration among auditors general across Canada.

Her professional service also includes earlier involvement in the development of forensic accounting specialization. She was a founding board member of the Alliance for Excellence in Forensic Accounting of the Canadian Institute of Chartered Accountants and chaired its Forensic Accounting Standards Committee. At the provincial level, she served on multiple committees of the Ordre des comptables agréés du Québec, influencing practice standards, inspection processes, and specialization frameworks. Internationally, she participated in an OECD working group on internal controls and audit, contributing to guidance on public sector integrity and accountability.

Education and knowledge dissemination form another pillar of Leclerc's legacy. She coauthored *Financial Investigation and Forensic Accounting – Best Practices Guide* (2012), the first French language work to systematize best practices in financial investigation. She has also written specialized articles on fraud, money laundering, internal controls, and regulatory reform, which have been widely used in professional education. Through training programs, court appearances as an expert witness, and published work, she has helped educate accountants, judges, lawyers, and investigators on forensic methodologies and ethical responsibilities.

Leclerc has also contributed to governance in both public and private organizations through board and audit committee service. She has served on the boards and audit committees of insurance, federal agencies, and oversight bodies, providing independent expertise in financial reporting, internal control, and ethics. Her involvement in not-for-profit organizations, including the Chambre de commerce de Québec and the Canadian Audit and Accountability Foundation, reflects a broader commitment to good governance, economic development, and the Francophonie.

Her achievements have been recognized through numerous honours, including designation as a Fellow of the Ordre des CPA du Québec, Université Laval's Gloire de l'Escolle medal, and inclusion among the 100 most influential people in Quebec in 2018 and 2024. Following the completion of her mandate as Auditor General, she continues to serve the profession as Vice President of the Board of Directors of the Ordre des CPA du Québec.

Taken together, Guylaine Leclerc's career exemplifies sustained leadership in the public interest. Through her work in forensic accounting, public sector auditing, professional governance, and education, she has strengthened financial stewardship, advanced professional standards, and enhanced the credibility of public institutions in Quebec and Canada.