

Draft Regulations

Draft Regulation

Professional Code
(R.S.Q., c. C-26, s. 87)

Certified management accountants

— Code of ethics
— Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Code of ethics of Certified Management Accountants, adopted by the Bureau of the Ordre des comptables en management accrédités, may be submitted to the Government for approval, with or without amendment, upon expiry of 45 days following this publication.

The purpose of this Regulation is to amend the Code of ethics of Certified Management Accountants to introduce provisions stating the terms and conditions according to which a professional may communicate information that is protected by professional secrecy to prevent an act of violence.

These provisions are required by the Act to amend various legislative provisions as regards the disclosure of confidential information to protect individuals (2001, c. 78). That Act permits the lifting of professional secrecy to prevent an act of violence, including a suicide, when the professional has grounds to believe that there is an imminent danger of death or serious bodily injury to a person or an identifiable group of persons. However, the communication must be limited to such information as is necessary to achieve the purposes for which the information is communicated, and the information may only be communicated to the person exposed to the danger, to that person's representative, or to the persons who can come to that person's aid.

The Order expects the proposed amendments to have no impact on businesses, in particular on small and medium-sized businesses.

Further information may be obtained by contacting François Renaud, President and Executive Director and Secretary of the Ordre des comptables en management accrédités, 715, Square-Victoria, 3rd floor, Montréal (Québec) H2Y 2H7, tel.: (514) 849-1155; fax: (514) 849-9674; e-mail: f.renaud@cma-quebec.org

Any interested person having comments to make is asked to submit them, before the expiry of this 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10th floor, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister responsible for administration of legislation respecting the professions; they may also be communicated to the professional order that adopted the Regulation as well as to any interested persons, departments, bodies or agencies.

JEAN-K. SAMSON,
*Chair of the Office des
professions du Québec*

Regulation to amend the Code of ethics of Certified Management Accountants*

Professional Code
(R.S.Q., c. C-26, s. 87)

1. The Code of Ethics of Certified Management Accountants is amended by the insertion, after section 36, of the following:

“**36.1.** In addition to the cases provided in section 36, the member may communicate information protected by professional secrecy in order to prevent an act of violence, including a suicide, where he has reasonable cause to believe that there is an imminent danger of death or severe bodily injury to a person or an identifiable group of persons.

However, the member may communicate this information only to the person or group of persons exposed to the danger, their representative or persons who can come to their aid.

The member may communicate only the information necessary for the purposes indicated for such communication.

* The last amendment of the Code of Ethics of Certified Management Accountants (R.R.Q., 1981, c. C-26, r.21.1) was made by the regulation approved by Order-in-Council n° 1087-2000 of September 13, 2000 (2000, G.O. 2, 5951).

36.2. The member who, in application of section 36.1, communicates information protected by professional secrecy in order to prevent an act of violence must:

1° warn without delay the person or persons exposed to danger, their representative or persons able to come to their aid;

2° as soon as possible, record the following details in the client's file:

a) the reasons for the decision to communicate the information, including the identity and contact information of the person who motivated the communication;

b) the content of the communication, including identity and contact information of the person or persons to whom it was made.”.

2. This regulation comes into force on the fifteenth day after the date of its publication in the *Gazette officielle du Québec*.