

44. This Regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 776-2004, 10 August 2004

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

Certified general accountants
— Code of ethics
— Amendments

Regulation to amend the Code of ethics of certified general accountants

WHEREAS, under section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the professional's clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under that section, such code must contain, *inter alia*:

(1) provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Professional Code;

(2) provisions setting out the conditions and procedure applicable to the exercise of the rights of access and correction provided for in sections 60.5 and 60.6 of the Code, and provisions concerning a professional's obligation to release documents to his or her client;

(3) provisions setting out conditions, obligations and prohibitions in respect of advertising by the members of the order;

WHEREAS the Bureau of the Ordre des comptables généraux licenciés du Québec made the Regulation amending the Code of ethics of certified general accountants;

WHEREAS, in accordance with section 95.3 of the Professional Code, a draft of the regulation was sent to every member of the Order at least 30 days before being made by the Bureau;

WHEREAS, in accordance with the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation was published in Part 2 of the *Gazette officielle du Québec* of 14 January 2004 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office des professions du Québec has made its recommendations;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT the Regulation to amend the Code of ethics of certified general accountants, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of certified general accountants*

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

1. The Code of ethics of certified general accountants is amended by adding the following section after section 3.01.06:

“**3.01.07.** A member who is informed that an inquiry is being held or who has been served notice of a complaint regarding the member's conduct or competence shall not harass, intimidate or threaten the person who requested the inquiry or any other person involved in the events relating to the inquiry or complaint.”

2. Subdivisions 6 and 7 of Division III are replaced by the following:

* The Code of ethics of certified general accountants (R.R.Q., 1981, c. C-26, r.30) has been amended once, by the regulation approved by Order in Council 441-90 dated 4 April 1990 (1990, G.O. 2, 741).

“§6. Provisions intended to preserve the secrecy of confidential information

3.06.01. Every member must preserve the secrecy of all confidential information that becomes known to the member in the practice of the profession.

A member may be released from his or her obligation to preserve professional secrecy only with the authorization of the member's client or where so ordered by law. The member may also be released from his or her obligation to preserve professional secrecy only pursuant to the third paragraph of section 60.4 of the Professional Code (R.S.Q., c. C-26) if the terms and conditions provided for in sections 3.06.03 and 3.06.04 are met.

3.06.02. To preserve secrecy with respect to confidential information that becomes known to a member in the practice of the profession, a member shall

(1) refrain from using such information to the prejudice of a client or with a view to obtaining, directly or indirectly, a benefit for himself or herself or for another person;

(2) take the necessary measures to prevent the member's colleagues and staff from disclosing or making use of such information that becomes known to them in the performance of their duties; and

(3) avoid holding or participating in indiscreet conversations concerning a client and the services provided to the client.

§6.1. Lifting of professional secrecy to protect individuals

3.06.03. A member who, pursuant to the third paragraph of section 60.4 of the Professional Code, communicates, orally or in writing, information protected by professional secrecy to prevent an act of violence shall, for each communication,

(1) enter the following particulars in the client's record, in a sealed envelope, as soon as possible:

(a) the name of the person or group of persons exposed to a danger;

(b) the name of the person who caused the member to communicate the information;

(c) the reasons supporting the decision to communicate the information;

(d) the name of the person to whom the information was given;

(e) the date and time of the communication;

(f) the mode of communication;

(g) the content of the communication;

(2) within five days of the communication, send the syndic a notice regarding the communication that includes the reasons supporting the decision to communicate the information and the date and time it was communicated.

3.06.04. If it is necessary in the best interests of the person in imminent danger of death or serious bodily injury, a member shall consult another member, a member of another professional order or any other qualified person, provided the consultation will not prejudicially delay the communication of the information.

§7. Consultation or access to documents and correction of information

3.07.01. In addition to the special rules prescribed by law, a member shall respond promptly, and no later than within 20 days of its receipt, to any request made by a client

(1) to examine the documents concerning the client in any record established in the client's respect; or

(2) to obtain a copy of the documents concerning the client in any record established in the client's respect.

3.07.02. A member may, with respect to a request referred to in paragraph 2 of section 3.07.01, charge to the client reasonable fees not exceeding the cost for reproducing or transcribing the documents or the cost for transmitting a copy.

A member who charges such fees shall, before proceeding with the copying, transcribing or transmitting of the documents, inform the client of the approximate amount to be paid.

3.07.03. A member who, pursuant to the second paragraph of section 60.5 of the Professional Code, denies a client access to information contained in any record established in the client's respect shall notify the client in writing that the disclosure would be likely to cause serious harm to the client or to a third person.

3.07.04. In addition to the special rules prescribed by law, a member shall respond promptly, and no later than within 20 days of its receipt, to any request made by a client

(1) to cause to be corrected, in any document concerning the client included in a record established in the client's respect, any information that is inaccurate, incomplete or ambiguous with regard to the purpose for which it was collected;

(2) to cause to be deleted any information that is outdated or not justified by the object of the record established in the client's respect; or

(3) to file in the record established in the client's respect the written comments made by the client.

3.07.05. A member who grants a request referred to in section 3.07.04 shall issue to the client a copy of the document or part of the document to allow the client to see for himself or herself that the information was corrected or deleted or, as the case may be, an attestation that the written comments of the client were filed in the record.

Upon written request by a client, a member shall send a copy of the corrected information or, as the case may be, of the attestation to any person from whom the member received the information and to any person to whom the information was communicated.

3.07.06. A member shall respond promptly to any request made by a client to retrieve a document given by the client.

3.07.07. A member may require that a request referred to in section 3.07.01, 3.07.04 or 3.07.06 be made and that the right be exercised at the professional domicile of the member during regular business hours.

3.07.08. A member who fails to reply within 20 days of receiving a request referred to in section 3.07.01 or 3.07.04 is deemed to have refused to grant the request.”.

3. The Code is amended by adding Divisions V, VI and VII after section 4.03.01:

**“DIVISION V
CONDITIONS, OBLIGATIONS AND
PROHIBITIONS IN RESPECT OF ADVERTISING**

5.01.01. A member practising in a partnership or joint-stock company of certified general accountants is solidarily responsible with the other members for complying with the rules respecting advertising, unless the

member can demonstrate that the advertising was done without the member's knowledge and consent and despite the measures taken to ensure compliance with those rules.

5.01.02. No member shall, by any means whatsoever, engage in or allow advertising that is false, incomplete, deceitful, or likely to be misleading.

5.01.03. No member shall use means of advertising that are likely to denigrate or depreciate another member or another partnership or joint-stock company of certified general accountants.

5.01.04. A member who advertises fees shall do so in a manner that can be understood by the public and shall, in particular,

(1) keep the amount of such fees in effect for the period specified in the advertising, which may not be less than 90 days following the last authorized broadcast or publication; and

(2) specify the services included in the fees.

The member may, however, agree with the client on an amount lower than the amount broadcast or published.

5.01.05. In any advertising, no member shall, by any means whatsoever, give more importance to fees than to the professional services offered.

5.01.06. In any advertising involving fees, a member shall specify the period during which such fees are valid, where applicable. This period may not be less than 90 days.

5.01.07. In any advertising, no member shall promise that certain results will be achieved.

5.01.08. In any advertising, no member shall use or allow to be used any endorsement or statement of gratitude in the member's regard.

5.01.09. A member shall keep a complete copy of every advertisement in its original form for a period of 12 months following the date on which it was last broadcast or published.

**DIVISION VI
GRAPHIC SYMBOL**

6.01.01. The Order is represented by a graphic symbol that is in compliance with the original held by the secretary of the Order.

6.01.02. A member or a partnership or joint-stock company of certified general accountants reproducing the graphic symbol of the Order for advertising purposes and on stationery shall ensure that the symbol complies with the original held by the secretary of the Order.

A member who publishes an article, an opinion, a commentary or participates in their drafting, and who uses the graphic symbol of the Order, shall include the following disclaimer: "This text does not originate from the Ordre des comptables généraux licenciés du Québec and engages the liability of its author only."

DIVISION VII

NAMES OF PARTNERSHIPS OR JOINT-STOCK COMPANIES OF CERTIFIED GENERAL ACCOUNTANTS

7.01. Subject to section 7.02, the name of a partnership or joint-stock company of certified general accountants shall include only the names of one or more certified general accountants practising together.

7.02. The name of a partnership or joint-stock company of certified general accountants may include the name of a certified general accountant who has died or retired, during the one-year period following the certified general accountant's death or retirement, provided that the certified general accountant belonged to the partnership or joint-stock company at the time of death or retirement.

7.03. Where a certified general accountant withdraws from a partnership or joint-stock company to practise alone or within another partnership or joint-stock company, the certified general accountant's name must be removed from the name of the first partnership or joint-stock company.

7.04. The name of a partnership of certified general accountants may end with the expression "and associates" where, in addition to the partners whose names appear in the name of the partnership, the partnership has at least two partners or more."

4. This Regulation replaces the Regulation respecting advertising by certified general accountants (R.R.Q., 1981, c. C-26, r.37) which ceases to have effect on the date of coming into force of this Regulation, in accordance with section 10 of the Act to amend the Professional Code and various Acts constituting professional corporations with respect to professional advertising and certain registers (1990, c. 76).

5. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

Gouvernement du Québec

O.C. 777-2004, 10 August 2004

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

Chartered administrators

— Code of ethics

— Amendments

Regulation to amend the Code of ethics of chartered administrators

WHEREAS, in accordance with section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the professional's clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under the same section, the code of ethics must include, *inter alia*, provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Professional Code;

WHEREAS the Bureau of the Ordre des administrateurs agréés du Québec made the Regulation to amend the Code of ethics of chartered administrators;

WHEREAS, in accordance with section 95.3 of the Professional Code, a draft of the Regulation was sent to every member of the order at least 30 days before it was made by the Bureau;

WHEREAS, in accordance with the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 10 March 2004, with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office des professions du Québec has made its recommendations;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for the administration of legislation respecting the professions: