

THAT the Regulation to amend the Code of ethics of chartered administrators, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Code of ethics of chartered administrators\*

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

**1.** The Code of ethics of chartered administrators is amended by adding the following sentence at the end of section 46: “Chartered administrators may also be released from professional secrecy in the cases, under the conditions and in accordance with the terms and conditions set out in Division VII.1 of this Code.”.

**2.** The following is inserted after Division VII:

### “DIVISION VII.1 LIFTING OF PROFESSIONAL SECRECY TO PROTECT INDIVIDUALS

**46.1.** Chartered administrators may communicate information that is protected by professional secrecy in order to prevent an act of violence, including a suicide, where they have reasonable cause to believe that there is an imminent danger of death or serious bodily injury to a person or an identifiable group of persons.

However, chartered administrators may only communicate the information to the person exposed to the danger or the person’s representative, and to the persons who can come to the person’s aid. They may only communicate such information as is necessary to achieve the purposes for which the information is communicated.

Chartered administrators who communicate such information may do so orally or in writing, provided the method chosen will not prejudicially delay the communication of the information.

**46.2.** Chartered administrators who, pursuant to section 46.1, communicate information that is protected by professional secrecy in order to prevent an act of violence must, as soon as possible,

(1) if the information was communicated orally, send a written confirmation to the person to whom it was communicated;

(2) enter the following particulars in the client’s record:

(a) the date and time that the information was communicated and the name of every person to whom the information was given;

(b) the mode of communication;

(c) the content of the information;

(d) the circumstances under which the information became known to the chartered administrator; and

(e) the reasons supporting the decision to communicate the information, including the name of the person who caused the chartered administrator to communicate the information and the name of the person exposed to a danger; and

(3) send the syndic of the Order a notice regarding the communication that includes the particulars referred to in paragraph 2.”.

**3.** 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. 778-2004, 10 August 2004**

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

### Radiology technologists — Code of ethics — Amendment

Regulation to amend the Code of ethics of radiology technologists

WHEREAS, under the first paragraph of 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;

\* The Code of ethics of chartered administrators, approved by Order in Council 234-2003 dated 26 February 2003 (2003, *G.O.* 2, 1171), has not been amended since its approval.

WHEREAS, under the second paragraph of the same section of the Professional Code, the code of ethics must include 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, in accordance with section 87 of the Professional Code, the Bureau of the Ordre professionnel des technologues en radiologie du Québec made the Regulation to amend the Code of ethics of radiology technologists;

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

WHEREAS, in accordance with sections 10 and 11 of 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 the Office des professions du Québec did not receive any comments following that publication;

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

WHEREAS it is expedient to approve the Regulation without amendment;

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 radiology technologists, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

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## Regulation to amend the Code of ethics of radiology technologists\*

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

**1.** The Code of ethics of radiology technologists is amended by inserting the following after section 27:

“**27.1.** A radiology technologist who, pursuant to the third paragraph of section 60.4 of the Professional Code (R.S.Q., c. C-26), communicates information protected by professional secrecy to prevent an act of violence shall

- (1) communicate the information immediately;
- (2) if the information is communicated orally, confirm the information in writing to the person to whom the information is given as soon as possible;
- (3) enter the following particulars in the user’s record as soon as possible:
  - (a) the date and time of the communication;
  - (b) the reasons supporting the decision to communicate the information including the name of the person who caused the radiology technologist to communicate the information and the name of the person or group of persons exposed to the danger; and
  - (c) the content of the communication, the mode of communication and the name of the person to whom the information was given; and
- (4) as soon as possible, send the syndic a notice of the communication that includes the reasons supporting the decision to communicate the information and the date and time it was communicated.

In addition, if it is necessary in the best interests of the person or persons exposed to the danger, a radiology technologist who, pursuant to the third paragraph of section 60.4 of the Code communicates such information, shall consult a member of the order, a member of another professional order, or any other qualified person, provided the consultation will not prejudicially delay the communication of the information.”.

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\* The Code of ethics of radiology technologists, approved by Order in Council 789-98 dated 10 June 1998 (1998, *G.O.* 2, 2289), has not been amended since its approval.

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

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Gouvernement du Québec

## O.C. 779-2004, 10 August 2004

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

### Chartered accountants — Code of ethics — Amendments

Regulation to amend the Code of ethics of chartered accountants

WHEREAS, under section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of the Ordre des comptables agréés du Québec must make, by regulation, a code of ethics governing the general and special duties of the members of the order towards the public, the clients and the profession;

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

WHEREAS, under 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 its adoption by the Bureau;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 31 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:

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

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

## Regulation amending the Code of ethics of chartered accountants\*

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

**1.** Section 1 of the Code of ethics of chartered accountants is amended:

(1) by replacing the first paragraph by the following:

“1. Each member shall comply with the Chartered Accountants Act (R.S.Q., c. C-48), the Professional Code (R.S.Q., c. C-26) and the regulations thereunder. The member shall, in particular, take reasonable measures to ensure that each person involved with him in the practice of his profession and any partnership or joint-stock company within which he practices his profession complies with the Chartered Accountants Act, the Professional Code and the regulations thereunder.”;

(2) and by the addition of the following at the end of the second paragraph:

“(11) internal auditing.”

**2.** Section 16 of the Code is amended by the addition of the phrase “or for which he does not have the proficiency or knowledge required” after the word “prepared.”

**3.** Section 19 of the Code is replaced by the following:

“**19.** A member shall act with due care, in keeping with current professional accounting and assurance standards, with the other standards, rules, and guidance and guidelines set out in the Canadian Institute of Chartered Accountants Handbook and with current scientific knowledge.

A member who is responsible, in whole or in part, for preparing or approving financial statements or for overseeing the accounting and financial reporting processes

\* The most recent amendments to the Code of ethics of chartered accountants approved by decree No. 58-2003 dated January 22, 2003 (2003, *G.O.* 2, 861) were made under the regulation approved by decree No. 22-2004 dated January 14, 2004 (2004, *G.O.* 2, 809).