

## Regulations and other acts

Gouvernement du Québec

### O.C. 712-2005, 3 August 2005

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

#### Chartered accountants — Code of ethics — Amendments

Regulation amending the Regulation amending 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, their clients and the profession;

WHEREAS the Regulation amending the Code of ethics of chartered accountants approved by Order in Council 779-2004 dated 10 August 2004 contains, in addition to provisions respecting the independence of chartered accountants applicable in the case of audit engagements for listed enterprises, various related transitional rules;

WHEREAS the transitional rules have not been integrated into the Code of ethics of chartered accountants because of their temporary nature;

WHEREAS the Bureau of the Ordre des comptables agréés du Québec made the Regulation amending the Regulation amending the Code of ethics of chartered accountants in order to amend sections 24, 25 and 26 of the Regulation amending the Code of ethics of chartered accountants;

WHEREAS, under section 95.3 of the Professional Code, a draft Regulation was sent to every member of the Order at least 30 days before being 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 27 April 2005 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 without amendment;

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

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

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

- 1.** Section 24 of the Regulation amending the Code of ethics of chartered accountants is amended by the replacement of the word “second” by the word “third”.
- 2.** Section 25 of the Regulation is amended by the replacement of the word “second” by the word “third”.
- 3.** Section 26 of the Regulation is amended by the replacement of the word “third” by the word “fourth”.
- 4.** This Regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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\* The Regulation amending the Code of ethics of chartered accountants has been approved by Order in Council 779-2004 of August 10, 2004 (2004, *G.O.* 2, 3867). The Regulation has not been amended since.