

For the purposes of the recommendation, the committee may require the applicant to successfully undergo an interview, pass an examination or do both.

**9.** At the first meeting following the date of receipt of the recommendation, the administrative committee must decide, in accordance with this Regulation, whether it will grant a diploma or training equivalence and inform the candidate in writing within 30 days of its decision.

If the administrative committee refuses to grant or decides to partially grant a diploma or training equivalence, it must so inform the candidate in writing and indicate the programs of study or any complementary training, training periods or examinations to be successfully completed within the allotted time to enable the candidate to be granted the equivalence.

**10.** A candidate who is informed of the administrative committee's decision not to grant or to partially grant the equivalence may apply to the secretary in writing, with reasons, for a review of the decision within 30 days of receiving it.

The decision must be reviewed within 90 days of receipt of the application by a committee formed by the Bureau under paragraph 2 of section 86.0.1 of the Professional Code, made up of persons other than members of the administrative committee or the committee referred to in section 8. Before disposing of the review application, the committee must allow the candidate to make submissions.

A candidate who wishes to be present to make submissions must inform the secretary at least five days before the date scheduled for the meeting. The candidate may, however, send written submissions to the secretary at any time before the date scheduled for the meeting.

The decision of the committee is final and must be sent to the candidate in writing within 30 days following the date of the meeting.

**11.** This regulation replaces the Regulation regarding standards for equivalence of diplomas and training for the issue of a permit by the Order professionnel des psychologues du Québec, approved by Order in Council 133-2001 dated 21 February 2001.

Despite the foregoing, a diploma or training equivalence application duly completed and received with payment of the applicable fees before this Regulation comes into force is evaluated in accordance with the Regulation being replaced.

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

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Gouvernement du Québec

**O.C. 57-2007, 30 January 2007**

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

### Comptables agréés

#### — Trust accounting by chartered accountants and indemnity fund of the Ordre

Regulation respecting trust accounting by chartered accountants and the indemnity fund of the Ordre des comptables agréés du Québec

WHEREAS, under section 89 of the Professional Code (R.S.Q., c. C-26), the Bureau of the Ordre des comptables agréés du Québec, whose members are called upon to hold sums of money or other securities for the account of their clients, must determine, by regulation, the terms, conditions and standards for receipt, custody and disposition of those sums of money and securities so held;

WHEREAS that regulation must also determine standards relating to the keeping and auditing of trust accounts, establish an indemnity fund and determine the terms and conditions applicable to the filing of claims addressed to the fund;

WHEREAS the Bureau of the Ordre des comptables agréés du Québec adopted the Regulation respecting trust accounts by chartered accountants and the indemnity fund of the Ordre des comptables agréés du Québec;

WHEREAS, under section 95.3 of the Professional Code, the draft 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), the draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 8 January 2003 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 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 respecting trust accounting by chartered accountants and the indemnity fund of the Ordre des comptables agréés du Québec, attached to this Order in Council, be approved.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## **Regulation respecting trust accounting by chartered accountants and the indemnity fund of the Ordre des comptables agréés du Québec**

Professional Code  
(R.S.Q., c. C-26, s. 89)

### **DIVISION I GENERAL PROVISIONS**

**1.** This Regulation applies to a member of the Ordre who, in the practice of his profession:

(1) administers, against remuneration, a property or a group of properties belonging to a person other than the member, including the administration of a not-for-profit organization without charge;

(2) holds property entrusted to him by a third party.

**2.** The property administered or held by a member may be movable or immovable. Property may include funds such as cash, negotiable bills payable to the member or to the member in trust, endorsed to his order or to his order in trust or payable to the bearer, and all bills and valuables payable to the bearer or registered in the name of the member or in the name of the member in trust and entrusted as such to the member.

**3.** A member may not be entrusted with property that is not tied to the performance of a written contract, and related to a clearly defined transaction. A member shall also take the necessary measures to ascertain that such transaction is legal.

**4.** A member shall not combine the property held or administered with his personal property.

He shall take the necessary steps and exercise strict control at all times in order to identify property administered or held.

All funds held by a member must, immediately after receipt thereof, be deposited in a trust account.

**5.** A member who holds property shall use such property only for the purposes for which it was entrusted to him.

A member who administers property for a third party shall comply with the contract he has entered into and satisfy the requirements of the law.

When a member is entrusted with property other than funds, he shall take appropriate steps to preserve it.

**6.** This Regulation does not exempt a member from a more compelling obligation imposed by provincial or federal legislation or by a regulation made under such legislation.

### **DIVISION II GENERAL TRUST ACCOUNT AND SPECIAL TRUST ACCOUNT**

**7.** A member may not deposit or leave his personal funds in a trust account.

All general trust accounts must be opened in the name of the member entrusted with the funds. They may also be held jointly by several members or opened in the name of the partnership or joint-stock company within which the member practices his profession, provided a member practicing therein assumes direct control over the account.

Neither these funds nor the interest earned thereon belong to the member.

**8.** A general trust account includes all accounts opened in the name of a member, several members or the partnership or joint-stock company within which the member practices his profession, made up of deposits covered by deposit insurance pursuant to the Canada Deposit Insurance Corporation Act (R.S., 1985, c. C-3) or guaranteed under the Deposit Insurance Act (R.S.Q., c. A-26), in which such member deposits funds in Canadian dollars or foreign currencies. The trust account must be opened in Quebec in a financial institution governed by the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01), the Bank Act (L.C. 1991, c. 46), the Act respecting financial services cooperatives (R.S.Q., c. C-67.3) or by the Trust and Loan Companies Act (S.C., 1991, c. 45).

**9.** Where so required by provincial or federal legislation or by the interest of the person, or where the person expressly requests the remittance of the interest or other income from the funds, a member shall deposit the funds in a special trust account or in a special consolidated trust account separate from his general account and have the name of the person requiring such account to be opened indicated therein.

**10.** A special trust account includes all accounts that meet the conditions set out in section 8 or any investment that is presumed sound within the meaning of article 1339, paragraphs 2 and 3, of the Civil Code of Quebec.

In the case of an investment, the account may be opened with an unrestricted practice investment dealer duly accredited by the Autorité des marchés financiers or a similar organization and member of the Investment Dealers Association of Canada. A member shall, unless he holds a general power of attorney, also obtain written authorization from the client specifying the type of investment, its maturity and the terms and conditions.

**11.** A member who deposits the funds contemplated in section 9 in a special consolidated trust account shall:

(1) exercise direct control over the account or, where the account is opened by the partnership or joint-stock company within which the member practices his profession, ensure that a member practicing within such partnership or joint-stock company exercises direct control over the account;

(2) maintain in good order a bank account and an accounting system allocating, on a monthly basis, the interest and expenses generated by the consolidated trust account;

(3) make accessible to the person who requested that the funds be deposited in such an account and to the persons and committees contemplated in section 12, paragraph 3, the computation method, the amount of any expenses tied to the consolidated account and the allocation of such expenses.

**12.** Upon opening a general trust account, a member shall submit to the Ordre a sworn statement duly completed on the form provided by the Ordre indicating:

(1) the name, address, postal code and transit number of the depository financial institution, as well as the account number and the date of its opening;

(2) an irrevocable waiver in favour of the Ordre of the interest or other income from such account and authorization for the financial institution to directly transfer to the Ordre the interest and other income from such account, less administration costs, if any, for payment into the indemnity fund;

(3) an irrevocable authorization entitling the Bureau, the Administrative Committee, the chair of the Ordre, the secretary general, the Professional Inspection Committee, the person in charge of professional inspection appointed in accordance with section 90 of the Professional Code (R.S.Q., c. C-26), an inspector, or a syndic, to take any action contemplated in section 25;

(4) an irrevocable authorization entitling the Bureau, the Administrative Committee or the chair of the Ordre, upon recommendation by a syndic, the Professional Inspection Committee or the person in charge of professional inspection appointed in accordance with section 90 of the Professional Code, to require that the member obtain, at his expense, the cosignature of another member designated by the inspection committee or a syndic, to draw cheques and other payment orders on the account.

**13.** Upon opening a special trust account, a member shall complete the form provided by the Ordre without delay. In addition to the information and other requirements under section 12, the form must contain a sworn statement by the member that:

(1) the interest or other income from the account will be the property of the person;

(2) he has obtained an irrevocable authorization from the person entitling the Bureau, the Administrative Committee, the chair of the Ordre, the secretary general or, if applicable, the Professional Inspection Committee, an inspector, or a syndic to take any action contemplated in section 25.

**14.** A member shall submit without delay a duly completed copy of the form contemplated in sections 12 and 13 to the financial institution or investment dealer with which the general trust account or the special trust account was opened as well as to the Ordre; the member shall retain a copy thereof.

**15.** Upon closing a trust account, a member shall notify the Ordre of such closing in a timely manner by completing the form provided by the latter, indicating the name, address, postal code and transit number of the financial institution or investment dealer, as the case may be, as well as the account number, the opening date and the effective closing date.

### DIVISION III KEEPING OF TRUST ACCOUNTS AND ADMINISTRATION OF THE PROPERTY OF THIRD PARTIES

**16.** Trust accounting records must be kept up to date and a reconciliation of accounts must be made each month whether such accounting is on paper or a technology-based medium.

Trust accounting must:

- (1) ensure data confidentiality, security and integrity;
- (2) allow the member and the Ordre access at all times to readable data;
- (3) include all information relevant for the control and administration of the funds received and required, if applicable, by the standards, principles or data contemplated in section 17.

**17.** A member shall comply with generally accepted standards and principles respecting bookkeeping and trust accounting, and with current scientific knowledge.

**18.** Trust account inflows and outflows, including electronic transfers, are subject to the obligations under this Regulation.

**19.** A member shall transfer to the Minister of Revenue any property that, in the three years following its becoming payable or claimable, was not the subject of a claim, transaction or written instruction as to its use from any successor, unless another provincial or federal act provides otherwise.

**20.** For each mandate to administer a person's property, a member shall keep up-to-date accounting records in accordance with generally accepted accounting standards and principles, with current scientific knowledge and, if applicable, with standards established by the Ordre.

### DIVISION IV REPORT TO THE ORDRE

**21.** Each year, on or before March 31, a member shall forward to the Ordre, using the form provided by the latter, a sworn statement attesting that the property entrusted to him during the year ending December 31 has been deposited, accounted for and used in accordance with the provisions of the Professional Code and this Regulation.

**22.** A single report is sufficient for members who have a joint trust account or who jointly administer the property of third parties, provided they practice their profession within the same partnership or joint-stock company and that a member, who is a partner or director and shareholder with voting rights in the partnership or joint-stock company, was designated as the representative for the members in that partnership or joint-stock company and that the Ordre was informed in advance.

**23.** A member who has not been entrusted with any property during the year ending December 31 shall submit to the Ordre, on or before March 31 and on the form provided for in section 21, a sworn statement to that effect.

**24.** A member shall keep, and provide upon request to the Ordre in a readable format, up-to-date information pertaining to:

- (1) trust accounting, including:
  - (a) a list of the sums held;
  - (b) a list of the general and special trust accounts held, indicating for each, if applicable, the name of the investment dealer or depository financial institution, the account number and the balance at the end of each fiscal year identified by the Ordre;
  - (c) the accounting books and accounts pertaining to said accounting;
- (2) the administration of the property of third parties, including:
  - (a) the nature of the administration mandate;
  - (b) the date on which the mandate was entrusted and, if applicable, the date on which it ended;
  - (c) a brief description of the property administered, its value, the location of such property and the member's responsibility for such property;
  - (d) the accounting books, accounts and records pertaining to said administration.

A member shall keep the accounting books, documents, records and statements of account of the financial institution or investment dealer, or any other document pertaining to trust accounting or to the administration of the property of third parties, for a period of seven years following the end of the contract, unless different terms and conditions or time periods are provided for in the Regulation adopted under section 91 of the Professional Code.

## DIVISION V POWERS OF THE ORDRE

**25.** The Bureau, the Administrative Committee, the chair of the Ordre, the secretary general, the Professional Inspection Committee, the person in charge of professional inspection appointed in accordance with section 90 of the Professional Code, an inspector, or a syndic, is authorized to:

(1) request and obtain at any time from the financial institution or investment dealer with which any general or special trust account has been opened all the information or explanations that are necessary or useful for the purposes of this Regulation;

(2) require and obtain from the financial institution or investment dealer with which are deposited funds belonging to a client that should have been deposited in a trust account, all the information or explanations that are necessary or useful for the purposes of this Regulation;

(3) unless a provincial or federal act or a regulation thereunder provides otherwise, block the funds deposited;

(4) unless a provincial or federal act or a regulation thereunder provides otherwise, take possession of any property entrusted to a member, revoke the signature of a member or close the account;

(5) unless a provincial or federal act or a regulation thereunder provides otherwise, dispose of the property entrusted to a member if the permit of the member is revoked, the member is subject to a striking off the roll or a limitation of his right to practice, if the member ceases to practice or is in a situation where a provisional guardian or an assignee may be appointed, or when the interest of the person so requires.

**26.** Where the Bureau, the Administrative Committee, the chair of the Ordre, the secretary general, the Professional Inspection Committee, the person in charge of professional inspection appointed in accordance with section 90 of the Professional Code, an inspector, or a syndic is informed that a member has failed to comply with the provisions of this Regulation, they may appoint a member of their choice to conduct an audit of the trust accounting records of the member, at his expense, and compel him to provide the information required for such audit, including the information contemplated in section 24, even if the member is no longer entered on the Membership Roll of the Ordre.

## DIVISION VI ESTABLISHMENT AND COMPOSITION OF AN INDEMNITY FUND

**27.** The Bureau shall establish an indemnity fund to reimburse the sums or property used by a member for purposes other than those for which they were entrusted to him in the practice of his profession.

**28.** The fund shall be maintained at a minimum amount of \$300,000. The fund may consist of the following, less any related administrative expenses:

(1) sums already allocated for this purpose on June 14, 1986;

(2) sums allocated therefor by the Bureau;

(3) assessments fixed for that purpose;

(4) sums recovered from the offending member under a subrogation or pursuant to section 159 of the Professional Code;

(5) revenue and growth of fund assets;

(6) sums that may be paid by an insurance company under an insurance or reinsurance policy taken out by the Ordre;

(7) sums received by the Ordre for the fund; and

(8) interest and other income generated by the members' general trust accounts.

## DIVISION VII ADMINISTRATION OF THE INDEMNITY FUND

**29.** The Bureau manages the indemnity fund and is authorized to enter into an insurance or reinsurance contract for the purposes of the fund and to pay the premiums thereof out of the fund.

**30.** The Ordre keeps a separate accounting in respect of the fund.

**31.** The sums constituting the fund are invested by the Bureau as follows:

(1) the portion of those sums which the Bureau intends to use on a short-term basis is deposited in a financial institution contemplated in section 8;

(2) the balance is administered by the Ordre or entrusted to an investment manager and may be invested in short-term securities, fixed-interest securities or Canadian or international shares, in accordance with the investment policy adopted by the Bureau.

#### **DIVISION VIII CLAIMS**

**32.** Claims must be addressed to the secretary general at the Ordre's head office.

**33.** The secretary general of the Ordre enters the claim on the agenda for the first meeting of the Bureau following its receipt.

**34.** A claim must:

- (1) be submitted in writing;
- (2) state all facts in support of the claim and be accompanied by all relevant documents;
- (3) indicate the amount claimed; and
- (4) be made under oath.

**35.** A claim in respect of a member may be filed whether or not a decision of the Committee on Discipline, the Professions Tribunal or any other competent tribunal has been rendered.

**36.** A claim must be filed within twelve months from the time the claimant becomes aware that sums or property have been used for purposes other than those for which they were entrusted to a member in the practice of his profession.

**37.** Subject to section 38, a claim which is not filed within the prescribed time period is not receivable.

**38.** The Bureau may extend the time period contemplated in section 36 if a claimant demonstrates that he was unable to file a claim within the prescribed time period due to reasons beyond his control.

**39.** A request made to the Ordre by a person for an inquiry with regard to facts likely to give rise to a claim against the fund is deemed to be a claim within the meaning of section 34 if the request for an inquiry is filed within the time period contemplated in section 36.

#### **DIVISION IX INDEMNITY**

**40.** The Bureau may designate a person or committee to hold an inquiry in accordance with section 89, paragraphs 5 and 6, of the Professional Code, and submit a report to it in respect of a claim.

**41.** Upon the request of the person or committee designated by the Bureau to hold an inquiry, the claimant or the member concerned shall provide all the details and documents relating to the claim and produce any relevant proof.

**42.** A syndic, the Professional Inspection Committee or the person in charge of professional inspection may provide all the information and evidence deemed relevant for the purposes of an inquiry by the Bureau, the Committee or the person appointed to conduct the inquiry.

**43.** The Bureau decides on a timely basis whether it is expedient to accept a claim in whole or in part and, where applicable, fixes the indemnity. The Bureau's decision is final.

**44.** The maximum indemnity payable from the fund is set at \$300,000 for all claims in respect of a member and to \$80,000 per claimant in respect of this same member.

Where the total of the claims allowed by the Bureau in respect of a member exceeds the maximum indemnity provided for in the first paragraph, the indemnity is allocated among the claimants on a prorata basis according to the amounts of the claims allowed.

**45.** Where the Bureau believes that claims in excess of \$300,000 may be filed against the fund in respect of a member, it shall suspend the payment of indemnities until it has reviewed all claims concerning the member. The Bureau shall, as the case may be:

(1) cause a notice to be published in a newspaper having general circulation in the location where the member has or had his professional domicile inviting any person to inform the Ordre of claims for which an indemnity is likely to be paid in accordance with this Regulation;

(2) cause an inventory to be made of the sums or property entrusted to the member and notify in writing the persons likely to file a claim.

**46.** The balance of a member's general trust account, the funds of which have been blocked or otherwise disposed of in accordance with section 25, is distributed by the secretary general at the expiry of 60 days following the publication of a notice to that effect in a newspaper having general circulation in the location where the member has or had his professional domicile, among the claimants on a prorata basis according to the amounts of their claims allowed, up to the amount of the claim, less the indemnity under section 43.

The secretary general causes the notice to be published after one year has elapsed with no new claim having been filed in respect of the member.

**47.** Before receiving the indemnity fixed by the Bureau, the claimant shall sign an acquittance in favour of the Ordre with subrogation to all his rights in respect of his claim up to the amount of the indemnity, against the offending member, his successors and any individual, partnership, joint-stock company or legal person that is or might be held liable for such payment.

**48.** The Ordre shall, at the expiry of a period of not more than five years from the date of coming into force of this Regulation, and every five years thereafter, review the propriety of the limits that were set and report thereon to the Office des professions.

#### **DIVISION X** **TRANSITIONAL AND FINAL PROVISION**

**49.** This Regulation replaces the Regulation respecting the Indemnity Fund of the Ordre des comptables agréés du Québec (R.R.Q., 1981, c. C-48, r.6).

However, the Regulation respecting the Indemnity Fund of the Ordre des comptables agréés du Québec will continue to govern claims filed against the fund before the effective date of this Regulation, as well as claims filed against the fund after that date but which relate to events that took place prior to the coming into force of this Regulation and concerning a member in respect of whom one or more other claims have already been filed against the fund.

**50.** 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. 58-2007, 30 January 2007**

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

#### **Orthophonistes et audiologistes** **— Categories of permits issued by the Ordre**

Regulation respecting the categories of permits issued by the Ordre des orthophonistes et audiologistes du Québec

WHEREAS, under paragraph *m* of section 94 of the Professional Code (R.S.Q., c. C-26), the Bureau of an order may, by regulation, determine categories of permits on the basis of the professional activities that the members may engage in or the titles they may use, and the conditions and restrictions to which members must submit when engaging in such activities or using such titles;

WHEREAS the Bureau of the Ordre des orthophonistes et audiologistes du Québec made the Regulation respecting the categories of permits issued by the Ordre des orthophonistes et audiologistes du Québec;

WHEREAS, under section 95 of the Code and subject to sections 95.1 and 95.2 of the Code, every regulation made by the Bureau of a professional order under the Code or an Act constituting a professional order shall be transmitted to the Office des professions du Québec for examination and submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

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 6 September 2006 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, following that publication, the Office des professions du Québec did not receive any comments;

WHEREAS, in accordance with section 95 of the Professional Code, the Office des professions du Québec examined the Regulation and made its recommendation;

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: