

A member who is responsible for decision-making on auditing, accounting and reporting matters that affect the performance of the audit engagement for a client referred to in the first paragraph, or who maintains regular contact with the audit committee or management of this client or who provides, during the period of the audit engagement, more than ten hours of assurance services in connection with the annual financial statements or the interim financial information of the client, or who is responsible for an audit engagement for a subsidiary of the client, is in compliance with, for the period specified in the first paragraph, the independence rule contemplated in section 36.4, as amended by section 12, if the member complies with paragraph 5 of section 36.9, as approved by the 2004 Order in Council.

**19.** 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. 945-2010**, 10 November 2010Professional Code  
(R.S.Q., c. C-26)

**Comptables en management accrédités  
— Indemnity fund of the Ordre**

Regulation respecting the indemnity fund of the Ordre des comptables en management accrédités du Québec

WHEREAS, under section 89.1 of the Professional Code (R.S.Q., c. C-26), a board of directors of a professional order authorizing the members of the order to hold funds or property must determine by regulation the compensation procedure and, if appropriate, conditions for the setting up of a compensation fund and rules for the administration and investment of the sums making up the fund;

WHEREAS the board of directors made the Regulation respecting the indemnity fund of the Ordre des comptables en management accrédités du Québec;

WHEREAS, pursuant to section 95 of the Professional Code and subject to sections 95.0.1 and 95.2, every regulation made by the board of directors of a professional order under the Code or an Act constituting a professional order must be transmitted to the Office des professions du Québec for examination and be 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), a draft of the Regulation respecting the indemnity fund of the Ordre des comptables en management accrédités du Québec was published in Part 2 of the *Gazette officielle du Québec* of 9 June 2010 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 has examined the Regulation and made its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation respecting the indemnity fund of the Ordre des comptables en management accrédités du Québec, attached to this Order in Council, be approved.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

**Regulation respecting the indemnity  
fund of the Ordre des comptables en  
management accrédités du Québec**

Professional Code  
(R.S.Q., c. C-26, s. 89.1)

**DIVISION I  
ESTABLISHMENT OF AN INDEMNITY FUND**

**1.** The board of directors of the Ordre des comptables en management accrédités du Québec is to establish an indemnity fund to reimburse to claimants any funds or property used by a member of the Order for purposes other than those for which they were entrusted to the member acting in a professional capacity.

**2.** The fund must be maintained at a minimum balance of \$75,000. It particularly consists of

(1) amounts allocated to the fund by the board of directors;

(2) assessments fixed for that purpose;

(3) amounts recovered from members under a subrogation or pursuant to section 159 of the Professional Code (R.S.Q., c. C-26);

(4) revenue from and the growth of fund assets;

(5) amounts that may be paid by an insurer under an insurance or reinsurance policy taken out by the board of directors;

(6) amounts received by the Order for deposit into the fund;

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

## **DIVISION II**

### **RULES GOVERNING ADMINISTRATION AND INVESTMENTS**

**3.** The board of directors of the Order manages the indemnity fund. It is authorized to take out an insurance or reinsurance contract for the purposes of the fund and to pay the insurance premiums out of the fund.

**4.** The accounting for the fund must be separate from the accounting for the Order.

**5.** The amounts making up the fund must be invested by the board of directors as follows:

(1) the portion of the amounts that the board of directors intends to use on a short-term basis must be deposited in a financial institution regulated by An Act respecting Trust Companies and Savings Companies (R.S.Q., c. S-29.01), by the Banks Act (S.C. 1991, c. 46), by An Act respecting Financial Services Cooperatives (R.S.Q., c. C67.3) or by the Trust and Loan Companies Act (S.C. 1991, c. 45);

(2) the remaining portion must be invested in accordance with article 1339 of the Civil Code.

## **DIVISION III**

### **INDEMNITY PROCEDURE**

**6.** To be receivable, a claim must be filed within 12 months from the time when the claimant becomes aware that funds or property have been used for purposes other than those for which they were entrusted to a member acting in a professional capacity.

**7.** The time limit provided for in section 6 may be extended by the board of directors if the claimant shows that it was impossible to file a claim within the prescribed time period due to reasons beyond the claimant's control.

**8.** A claim in respect of a member may be filed whether or not a decision concerning the member has been rendered by the disciplinary council, the Professions Tribunal or any other competent tribunal.

**9.** A claim must

(1) be made under oath and in writing;

(2) set out all the facts in support of the claim and be accompanied by all relevant documents;

(3) state the amount claimed.

**10.** Claims must be addressed to the secretary of the Order at its head office.

**11.** The secretary of the Order enters the claim on the agenda for the first meeting of the board of directors after the claim is received.

**12.** A request made to the Order 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 9 if the request for an inquiry is filed within the time period contemplated in section 6.

**13.** At the request of the person, the committee or committee member designated by the board of directors to conduct an inquiry in accordance with section 89.1 of the Professional Code, the claimant or the member concerned must provide all details and documents relating to the claim.

**14.** The board of directors decides on a timely basis whether it is expedient to accept the claim in whole or in part and, where applicable, fixes the indemnity. Its decision is final.

Within 30 days of the decision, the indemnity is paid to the claimant, who must sign a discharge in favour of the Order.

**15.** The maximum indemnity payable from the fund for the period covering the financial year of the Order is set at \$75,000 for all claims against a member.

Where the board of directors believes that claims in excess of that amount may be filed against a given member, it suspends the payment of indemnities until it has reviewed all claims concerning that member. The board of directors must

(1) cause a notice to be published in a newspaper having general circulation in the location where the member has or had his or her professional domicile, inviting all persons to inform the Order 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 funds or property entrusted to the member and notify in writing the persons likely to file a claim.

The maximum indemnity must be reviewed every five years from 8 December 2010.

**16.** The balance of a member's general trust account, the funds of which have been blocked or otherwise disposed of in accordance with section 32 of the Regulation respecting trust fund accounting by certified management accountants of Québec, approved by the Office des professions du Québec on May 21, 2010, is distributed by the secretary of the Order, 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 or her 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 fixed under section 14.

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

**17.** 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. 964-2010, 17 November 2010

Civil Code of Québec  
(1991, c. 64)

### Tariff of duties respecting the acts of civil status and change of name or of designation of sex — Amendments

Regulation to amend the Tariff of duties respecting the acts of civil status and change of name or of designation of sex

WHEREAS, under the third paragraph of article 151 of the Civil Code of Québec (1991, c. 64), the Government may fix by regulation the duties payable for the issuing of copies of acts, certificates or attestations;

WHEREAS, pursuant to that provision, the Government made the Tariff of duties respecting the acts of civil status and change of name or of designation of sex (R.R.Q., c. C.C.Q., r. 9);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Tariff of duties respecting the acts of civil status and change of name or of designation of sex was published in Part 2 of the *Gazette officielle du Québec* of 21 July 2010 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor :

THAT the Regulation to amend the Tariff of duties respecting the acts of civil status and change of name or of designation of sex, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Tariff of duties respecting the acts of civil status and change of name or of designation of sex\*

Civil Code of Québec  
(1991, c. 64, arts. 64, 73 and 151)

**1.** The Tariff of duties respecting the acts of civil status and change of name or of designation of sex is amended by replacing section 1 by the following:

“**1.** The duties payable for the issuing of copies of acts, certificates and attestations are, according to the document, the method of application and the period indicated, as follows:

(1) for a certificate of birth, marriage, civil union or death,

(a) \$28 by electronic means, \$38 by mail and \$43 at the counter until 31 March 2012;

(b) \$29 by electronic means, \$39 by mail and \$44 at the counter from 1 April 2012 to 31 March 2013; and

\* The Tariff of duties respecting the acts of civil status and change of name or of designation of sex, made by Order in Council 1593-93 dated 17 November 1993 (1993, *G.O.* 2, 6213), was last amended by the regulation made by Order in Council 490-2002 dated 24 April 2002 (2002, *G.O.* 2, 2292). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2010, updated to 1 October 2010.