

## DIVISION IV ADDITIONAL INFORMATION

**12.** Where a general partnership is continued as a limited liability partnership or where a joint-stock company is constituted, members of the Order must send to their clients, on the date of the continuation or constitution, a notice informing them of the nature and effects of the change of status of the partnership or joint-stock company, in particular with respect to their professional liability and the professional liability of the partnership or joint-stock company.

**13.** The information or documents that may be required from a partnership or joint-stock company pursuant to paragraph 6 of section 5 are the following:

(1) if the member of the Order carries on professional activities within a joint-stock company,

(a) a complete and up-to-date register of the articles of incorporation and by-laws of the joint-stock company;

(b) a complete and up-to-date register of the securities of the joint-stock company;

(c) a complete and up-to-date register of the directors of the joint-stock company;

(d) a complete and up-to-date register of the shareholders of the joint-stock company;

(e) any unanimous shareholder agreement, voting agreement and any amendments;

(f) the declaration of registration and certificate of constitution of the joint-stock company and any updates; and

(g) a complete and up-to-date list of the officers of the joint-stock company, with their home addresses;

(2) if the member of the Order carries on professional activities within a limited liability partnership,

(a) the declaration of registration of the partnership and any updates;

(b) the partnership agreement and any amendments;

(c) a complete and up-to-date register of the partners;

(d) if applicable, a complete and up-to-date register of the directors of the partnership; and

(e) the names of the principal officers of the partnership with their home addresses.

## DIVISION V INCOME

**14.** Where a member of the Order carries on professional activities within a joint-stock company, the income derived from the professional services rendered within and on behalf of the company belongs to the company, unless it has been agreed otherwise.

The determination, billing and receipt of fees are subject to the conditions set out in the Code of ethics of certified management accountants and the member is personally responsible for seeing to their application.

## DIVISION VI TRANSITIONAL AND FINAL

**15.** Members of the Order who carry on professional activities within a joint-stock company constituted for those purposes before the date of coming into force of this Regulation must comply with this Regulation not later than one year following that date.

**16.** 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. 904-2011**, 7 September 2011

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

### **Certified management accountants** — Code of ethics — Amendment

Regulation to amend the Code of ethics of certified management accountants

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

WHEREAS the board of directors of the Ordre des comptables en management accrédités du Québec made the Regulation to amend the Code of ethics of certified management accountants;

WHEREAS, under section 95.3 of the Code, a draft of the Regulation was sent to every member of the Order at least 30 days before being made by the board of directors;

WHEREAS, pursuant to section 95 of the Code and subject to section 95.2, every regulation made by the board of directors of a professional order under the Code 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 to amend the Code of ethics of certified management accountants was published in Part 2 of the *Gazette officielle du Québec* of 6 April 2011 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 has examined the Regulation and submitted it to the Government with 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 to amend the Code of ethics of certified management accountants, attached to this Order in Council, be approved.

GILLES PAQUIN,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Code of ethics of certified management accountants

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

**1.** The Code of ethics of certified management accountants (c. C-26, s. 28) is amended in section 1 by replacing paragraph *a* by the following:

“(a) “firm” means the place where a member offers services to the public and practises the profession, alone or within a partnership or joint-stock company;”

**2.** The following is inserted after section 1:

“**1.1.** The duties and obligations under the Professional Code (R.S.Q., c. C-26) and its regulations are not modified or reduced in any manner owing to the fact that a member practises the profession within a partnership or joint-stock company.”

**3.** Section 6 is amended by inserting “, and the name of the partnership or joint-stock company within which the member practises the profession,” after “accountant” in the second sentence.

**4.** Section 7 is revoked.

**5.** Section 13.1 is amended

(1) by replacing “of the partnership within which he practises his profession” in the second paragraph by “or shareholders with voting rights within the partnership or joint-stock company where the member practises the profession”;

(2) by adding “The partner or shareholder must hold the most senior position within the partnership or joint-stock company.” at the end of the second paragraph.

**6.** Section 14 is replaced by the following:

“**14.** No member may make false, misleading or incomplete representations with respect to the member’s level of competence, the effectiveness of services or, if applicable, the level of competence or the effectiveness of services provided by persons who carry on their professional activities within the same partnership or joint-stock company as the member or with respect to the firm the member claims to operate and the addresses of the head office and the offices in which the member practises the profession.

If the interest of the client or employer so requires, members must, with the latter’s authorization, consult another member, a member of another professional order or another competent person, or advise the client or employer to consult one of those persons.”

**7.** Section 19 is replaced by the following:

“**19.** Members must take the necessary measures to remedy a situation likely to have, or having, detrimental consequences to the members’ professional services. If it is impossible to avoid those consequences, members must so inform the client or employer as soon as possible.”

**8.** The following is inserted after section 20:

**“20.1.** Members must take reasonable care of the property entrusted to them by clients and they may not lend or use the property for purposes other than those for which the property was entrusted to them.

If members practise their profession within a partnership or joint-stock company, they must take the necessary measures to ensure that the partnership or joint-stock company complies with the requirements of the first paragraph when the property is entrusted to the partnership or joint-stock company.”.

**9.** Section 25 is amended by adding the following at the end:

“The following in particular constitute sound and reasonable grounds:

- (1) loss of the client’s confidence;
- (2) being in conflict of interest or in any situation in which the member’s professional independence could be called into question;
- (3) inducement by the client to perform illegal acts;
- (4) refusal by the client to recognize an obligation for the professional fees and expenses or, after being given reasonable notice, to pay an amount to the member to cover such fees and expenses; and
- (5) the fact that the member has been misled by a client or failure by the client to cooperate.”.

**10.** Section 27 is replaced by the following:

**“27.** In the practice of their profession, members must assume full civil liability. They must not evade or attempt to evade civil liability or request that a client or another person renounce any recourse in cases of professional negligence on their part.”.

**11.** Section 28 is replaced by the following:

**“28.** In the practice of their profession, members must subordinate their personal interest and, if applicable, the interest of the partnership or joint-stock company within which they practise their profession, or in which they have interests, and the interest of any other person practising within that partnership or joint-stock company, to that of their client or employer.”.

**12.** The following is inserted after section 28:

**“28.1.** Members must ensure that their obligations towards the partnership or joint-stock company of which they are directors or officers are not incompatible with their obligations towards clients.”.

**13.** The following is inserted after section 32:

**“32.1.** Where a partner, shareholder, director, officer or employee of a partnership or joint-stock company in which a member carries on professional activities or has interests is in a situation of conflict of interest, the member must, upon becoming aware of the situation, take the necessary measures to ensure that information or documents protected by professional secrecy are not disclosed to that partner, shareholder, director, officer or employee.

Those measures take into account the following factors:

- (1) the size of the partnership or joint-stock company;
- (2) the precautions taken to prevent access to the member’s records by the person in a situation of conflict of interest;
- (3) the instructions given to protect confidential information or documents protected by professional secrecy; and
- (4) isolation, from the member, of the person in a situation of conflict of interest.”.

**14.** Section 33 is replaced by the following:

**“33.** Members must refrain from receiving or soliciting, except for the remuneration to which they are entitled, any benefit, rebate, sum of money or commission relating to their professional services. They may, however, accept customary tokens of appreciation and gifts of small value.

Members must also refrain from paying, offering to pay or agreeing to pay any benefit, rebate, sum of money or commission relating to their professional services.”.

**15.** Section 34.3 is amended by replacing “of the partnership within which he practises his profession” in the first paragraph by “or shareholder with voting rights within the partnership or joint-stock company where the member practises the profession”.

**16.** Section 34.6 is amended by replacing “of the partnership within which he practises his profession” in paragraph 7 by “or shareholder with voting rights within the partnership or joint-stock company where the member practises the profession”.

**17.** Section 34.7 is amended

(1) by inserting “or a shareholder with voting rights” after “partner” in paragraph 9;

(2) by adding “or shareholders with voting rights” after “partners” at the end of paragraph 9.

**18.** Section 40.2 is amended by replacing “that such disclosure would likely cause serious harm to the client or to a third party” by “the reasons for the refusal”.

**19.** Section 43 is replaced by the following:

“**43.** No member may require full advance payment of fees for their professional services.”.

**20.** Section 44 is amended

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

“In addition to the acts referred to in sections 57, 58, 58.1, 59.1 and 59.2 of the Professional Code (R.S.Q., c. C-26) and those determined pursuant to the second paragraph of section 152 of the Code, the following acts by members are derogatory to the dignity of the profession:”;

(2) by inserting the following after paragraph c:

“(c.1) failing to notify the Order that the member has reason to believe that a member or partnership or joint-stock company within which the member practises the profession contravenes the Professional Code or a regulation made under the Code;”;

(3) by replacing paragraph *h* by the following:

“(h) failing to promptly inform the Order that the member has assigned his or her property or been declared bankrupt by a final judgment of a court of competent jurisdiction.”.

**21.** The following is inserted after section 44:

“**44.1.** For members practising their profession within a partnership or joint-stock company, the following acts are also derogatory to the dignity of the profession:

(1) failing to take reasonable measures, within 30 days of being aware of the act, to put an end to, or prevent the repeated performance of, an act derogatory to the dignity of the profession performed by a person who carries on professional activities within the partnership or joint-stock company;

(2) continuing their activities within the partnership or joint-stock company or having an interest in the partnership or joint-stock company when they have reason to believe that a director, shareholder, partner or employee practises a profession, trade, industry, business, position or function that is incompatible with the practice of the profession;

(3) continuing their activities within the partnership or joint-stock company when a person referred to in subparagraph *a* of subparagraph 1 of the first paragraph of section 3 or subparagraph *a* of subparagraph 1 of the first paragraph of section 4 of the Regulation respecting the practice of the profession of certified management accountant within a partnership or joint-stock company, approved by Order in Council 903-2011 dated 7 September 2011, who holds shares with voting rights or who acts as a director or officer of the partnership or joint-stock company, has been struck off the roll or had his or her permit revoked.

**44.2.** Despite section 44.1, members are authorized to continue to practise their profession within a partnership or joint-stock company within which a person referred to in subparagraph *a* of subparagraph 1 of the first paragraph of section 3 or subparagraph *a* of subparagraph 1 of the first paragraph of section 4 of the Regulation respecting the practice of the profession of certified management accountant within a partnership or joint-stock company has been struck off the roll of a professional order, or the equivalent, or has had their permit revoked, if

(1) the person concerned ceases to be a director or officer of the partnership or joint-stock company within 10 days from the date of the penalty or the date on which the measure imposed is executory;

(2) the person concerned ceases to attend all shareholder meetings and to exercise the person’s right to vote within 10 days from the date of the penalty or the date on which the measure imposed is executory; and

(3) the person concerned disposes of his or her partnership or company shares with voting rights within 180 days from the date of the penalty or the date on which the measure imposed is executory.

**44.3.** It is derogatory to the dignity of the profession for members to practise within a partnership or joint-stock company that holds out or implies that it is governed by the Professional Code where such partnership or joint-stock company does not comply with the requirements set out in the Professional Code or the Regulation respecting the practice of the profession of certified management accountant within a partnership or joint-stock company.

**44.4.** It is derogatory to the dignity of the profession for members to enter into an agreement or permit an agreement to be entered into, within a partnership or joint-stock company of which the member is a partner or shareholder, including a unanimous agreement between shareholders, that operates to impair the independence, objectivity and integrity required for the practice of the profession or compliance with the Professional Code and the regulations made under the Code.”.

**22.** Section 47 is replaced by the following:

“47. Members may not betray the good faith of a member or be guilty of breach of trust or disloyal practices towards a member.”.

**23.** Section 48 is revoked.

**24.** Section 50 and the heading preceding it are revoked.

**25.** The following is inserted after section 50.1:

“50.1.1. No member may practise the profession within a partnership or joint-stock company whose name is misleading, deceptive or contrary to the honour or dignity of the profession, or is a number name.

50.1.2. The name of a member must be withdrawn from the name of the partnership or joint-stock company and from any advertising document concerning the partnership or joint-stock company within one year after the death or retirement of the member of the partnership or joint-stock company, unless otherwise agreed.”.

**26.** Section 50.5 is amended by replacing “5” by “3”.

**27.** The following is inserted after section 50.5:

“50.5.1. Members who carry on professional activities within a partnership or joint-stock company must take reasonable measures to ensure that advertising by the partnership or joint-stock company or by any other person carrying on activities within it complies with the rules set out in this Division.”.

**28.** Section 50.6 is replaced by the following:

“50.6. All members who carry on professional activities within a partnership or joint-stock company are solidarily responsible for complying with advertising rules, unless the advertisement clearly indicates the name of the member who is responsible for it or unless the other members establish that the advertisement was done without their knowledge and despite the measures taken to ensure compliance with those rules.”.

**29.** Section 50.8 is replaced by the following:

“50.8. Where members use the graphic symbol of the Order in their advertising and documents, they must ensure that the symbol conforms to the symbol whose use is permitted by the Order and is not represented in such a manner as to imply that the advertising or documents come from the Order or are approved by the Order.”.

**30.** 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. 915-2011, 7 September 2011**

An Act respecting occupational health and safety (R.S.Q., c. S-2.1)

**Occupational health and safety**  
— **Amendment**

Regulation to amend the Regulation respecting occupational health and safety

WHEREAS, under subparagraphs 3, 19 and 42 of the first paragraph of section 223 of the Act respecting occupational health and safety (R.S.Q., c. S-2.1), the Commission de la santé et de la sécurité du travail may make regulations listing contaminants or dangerous substances, classifying them, identifying the biological or chemical agents and determining for each class or each contaminant a maximum permissible quantity or concentration of emission, deposit, issuance or discharge at a workplace, prohibiting or restricting the use of a contaminant or prohibiting any emission, deposit, issuance or discharge of a contaminant, prescribing standards respecting the safety of such products, processes, equipment, materials, contaminants or dangerous substances as it specifies, indicating the directions for their use, maintenance and repair, and prohibiting or restricting their use, and generally prescribing any other measure to facilitate the application of the Act;

WHEREAS, under the second paragraph of that section, the content of the regulations may vary according to the categories of persons, workers, employers, workplaces, establishments or construction sites to which they apply; the regulations may also provide times within which they are to be applied, and these times may vary according to the object and scope of each regulation;