

(9) persons who enter Parc national du Mont-Saint-Bruno by chemin du Lac-Seigneurial for the sole purpose of going to their residence or of returning from there, as well as their guests;

(10) clients of Centre de villégiature Jouvence who use the equipment and trails maintained by it in Parc national du Mont-Orford.”

3. Section 7 is amended by striking out “Parc national du Bic or” in subparagraph 9 of the first paragraph.

4. Section 11 is amended by striking out “Parc national du Mont-Orford,” in paragraph 1.

5. Section 20 is amended by replacing “a herbaceous plant” in subparagraph 1 of the first paragraph by “a plant, a mushroom”.

6. Section 22 is amended by striking out “Parc national du Mont-Orford,” in the second paragraph.

7. Section 23 is amended by adding the following paragraph at the end:

“Despite the first paragraph, the prohibition concerning the possession of arms does not apply to employees of another contracting party referred to in section 8.1 or 8.1.1 of the Parks Act (chapter P-9) acting in the performance of their functions in a park located north of the 55th parallel.”

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

102778

Draft Regulation

Professional Code
(chapter C-26)

Annual report of professional orders —Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the annual reports of professional orders, made by the Office des professions du Québec, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The proposed Regulation redefines the conditions governing the presentation of financial statements in the annual reports of professional orders and adds the remuneration of officers to the information that must be provided.

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Jean-Luc Hunlédé, Direction des affaires juridiques, Office des professions du Québec, 800, place D’Youville, 10^e étage, Québec (Québec) G1R 5Z3; telephone: 418 643- 6912 or 1 800 643-6912; fax: 418 643-0973.

Any person wishing to comment is requested to submit written comments within the 45-day period to Jean Paul Dutrisac, Chair of the Office des professions du Québec, 800, place D’Youville, 10^e étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions and may also be sent to interested persons, departments and bodies.

JEAN PAUL DUTRISAC,
*Chair of the Office des
professions du Québec*

Regulation to amend the Regulation respecting the annual reports of professional orders

Professional Code
(chapter C-26, s. 12, 3rd par., subpar. 6, subpar. b)

1. The Regulation respecting the annual reports of professional orders (chapter C-26, r. 8) is amended in section 5:

(1) by adding “as well as the president’s remuneration” at the end of paragraph 1;

(2) by inserting the following after paragraph 2:

“(2.1) the name of the director general and the date on which the director general took office as well as the director general’s remuneration;”

2. Sections 22 to 25 are replaced by the following:

“**22.** The financial statements for each existing fund are to be presented in accordance with the Accounting Standards for Not-for-Profit Organizations (ASNPO) in Part III of the CPA Canada Handbook — Accounting.

23. In the operating statement, by means of an additional note or an appendix to the financial statements, the products are apportioned, for each existing fund, among the following items:

- (1) assessments, including:
 - (a) the annual assessment;
 - (b) each of the additional assessments, specifying its purpose;
 - (c) each of the special assessments, specifying its purpose;
- (2) the practice of the profession in a partnership or joint-stock company;
- (3) the standards of equivalence for diplomas and training, permits, specialist's certificates, special authorizations, registrations and accreditations;
- (4) the other terms and conditions for the issue of permits or specialist's certificates and their equivalences;
- (5) professional liability insurance;
- (6) indemnification;
- (7) professional inspection;
- (8) continuing training;
- (9) discipline;
- (10) illegal practice and unauthorized use of reserved titles;
- (11) member services;
- (12) the sale and lease of goods and services;
- (13) interest and investments;
- (14) each of the subsidies, specifying its purpose;
- (15) other products.

24. In the operating statement, by means of an additional note or an appendix to the financial statements, the charges are apportioned, for each existing fund, among the following activities:

- (1) the standards of equivalence for diplomas and training, permits, specialist's certificates, the roll, special authorizations, registrations and accreditations;

- (2) the other terms and conditions for the issue of permits or specialist's certificates and their equivalences;

- (3) professional liability insurance;
- (4) indemnification;
- (5) the committee on training;
- (6) professional inspection;
- (7) standards of practice;
- (8) continuing training;
- (9) the office of the syndic;
- (10) conciliation and arbitration of accounts;
- (11) the review committee;
- (12) the disciplinary council;
- (13) illegal practice and unauthorized use of reserved titles;
- (14) the board of directors, the executive committee and the annual general meeting;
- (15) communications;
- (16) services to members;
- (17) contribution to the Québec Interprofessional Council;
- (18) other charges.

25. In an additional note or in an appendix to the financial statements, the charges associated with each of the activities referred to in paragraphs 1 to 16 of section 24 are apportioned among the following categories:

- (1) the charges directly attributable to an activity and which are easily determinable;

- (2) the share of the general administration costs that include all the charges that are not considered to be the direct costs of an activity.

The information on the method used to apportion the general administration costs to each of the activities are presented in an additional note accompanying the financial statements.”.

3. For the period of the fiscal year ending in 2018, an order must also apply the provisions of sections 22 to 25 in force on (insert the date preceding the date of coming into force of this Regulation).

4. 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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