

Gouvernement du Québec

**O.C. 448-2017, 3 May 2017**

Professional Code  
(chapter C-26)

**Annual reports of professional orders  
— Amendment**

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

WHEREAS, under subparagraph *b* of subparagraph 6 of the third paragraph of section 12 of the Professional Code (chapter C-26), the Office des professions du Québec must determine, by regulation and after consultation with the Québec Interprofessional Council, the standards governing the preparation and content of the annual report of an order;

WHEREAS the Office has carried out the required consultation;

WHEREAS the Office adopted the Regulation to amend the Regulation respecting the annual reports of professional orders at its meeting of 14 October 2016;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the Regulation was published as a draft in Part 2 of the *Gazette officielle du Québec* of 2 November 2016 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, under section 13 of the Professional Code, every regulation adopted by the Office under the Code or under an Act constituting a professional order must be submitted to the Government, which may approve it with or without amendment;

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 Regulation respecting the annual reports of professional orders, attached to this Order in Council, be approved.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

**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 replacing “the region and the sector of professional activity they represent” in paragraph 2 by “the region and the sector of professional activity they represent as well as their remuneration”;

(3) 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 of 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) repression of offences against the Professional Code (chapter C-26) or an Act constituting an order committed by a person who is not a member of an order, in particular offences involving 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 of 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) professional standards and support to the practice of the profession;

(8) continuing training;

(9) the office of the syndic;

(10) conciliation and arbitration of accounts;

(11) the review committee;

(12) the disciplinary council;

(13) repression of offences against the Professional Code (chapter C-26) or an Act constituting an order committed by a person who is not a member of an order, in particular offences involving 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.** Despite section 2, the annual report of an order for the financial year 2017-2018 contains financial statements presented in accordance with sections 22 to 25 of the Regulation respecting the annual reports of professional orders (chapter C-26, r. 8) in force on 31 May 2017.

**4.** This Regulation comes into force on 1 June 2017.

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