

Gouvernement du Québec

**O.C. 844-2017, 23 August 2017**

Professional Code  
(chapter C-26)

**Chartered professional accountants**  
— Code of ethics  
— Amendment

Regulation to amend the Code of ethics of chartered professional accountants

WHEREAS, under section 87 of the Professional Code (chapter 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 professionnels agréés du Québec made the Regulation to amend the Code of ethics of chartered professional accountants on 14 April 2016;

WHEREAS, under section 95.3 of the Professional Code, a draft of the Regulation to amend the Code of ethics of chartered professional accountants 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 Professional Code and subject to sections 95.0.1 and 95.2 of the Code, 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 (chapter R-18.1), a draft of the Regulation to amend the Code of ethics of chartered professional accountants was published in Part 2 of the *Gazette officielle du Québec* of 18 January 2017 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 examined the Regulation on 24 May 2017 and then 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 chartered professional accountants, attached to this Order in Council, be approved.

MARC-ANTOINE ADAM,  
*Associate Secretary General*

**Regulation to amend the Code of ethics of chartered professional accountants**

Professional Code  
(chapter C-26, s. 87)

**1.** The Code of ethics of chartered professional accountants (chapter C-48.1, r. 6) is amended in section 36.4 by replacing the first sentence of the second paragraph by the following:

“The member shall comply with the independence standards provided for in Rule 204 of the CPA Code of Professional Conduct adopted on 20 June 2016 by CPA Canada’s Public Trust Committee and any subsequent amendments thereto.”

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

103111

Gouvernement du Québec

**O.C. 845-2017, 23 August 2017**

Professional Code  
(chapter C-26)

**Physiothérapie**  
— Professional activities that may be engaged in by members of the Ordre professionnel de la physiothérapie du Québec  
— Amendment

Regulation to amend the Regulation respecting the professional activities that may be engaged in by members of the Ordre professionnel de la physiothérapie du Québec

WHEREAS, under paragraph *h* of section 94 of the Professional Code (chapter C-26), the board of directors of a professional order may, by regulation, determine, among the professional activities that may be engaged in