

(3) invoking against their client the responsibility of the partnership or joint-stock company within which the chartered administrator carries on professional activities.”.

5. Section 39 is amended by striking out “in order to prevent an act of violence” in the portion before paragraph 1.

6. Section 56 is replaced by the following:

“**56.** Chartered administrators must, in a timely manner,

(1) inform the secretary of the Order if they have reason to believe that

(a) an applicant seeking admission to the profession does not meet the permit issue requirements or those for entry on the roll;

(b) another chartered administrator is not complying with permit-related conditions or restrictions placed on the member’s right to practise;

(c) that a person who is not a member of the Order is using the title “Chartered Administrator” or “Certified Management Advisor” or any other title or abbreviation which may lead to the belief that the person is a member;

(2) inform the syndic of the Order if they have reason to believe

(a) in the existence of a situation likely to affect the competence or the integrity of another chartered administrator;

(b) that an offence against the Professional Code (chapter C-26) or any of its regulations has been committed by another chartered administrator.”.

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

106631

Draft Regulation

Chartered Professional Accountants Act
(chapter C-48.1)

Cooperation agreement between L’Ordre des comptables professionnels agréés du Québec and The Canadian Public Accountability Board

Notice is hereby given, in accordance with section 9 of the Chartered Professional Accountants Act (chapter C-48.1), that the Cooperation agreement between L’Ordre des comptables professionnels agréés du Québec and The Canadian Public Accountability Board may be submitted to the Government, which may then approve it with or without amendment, on the expiry of 45 days following this publication.

The aim of the Agreement is to set the conditions that apply to exchanges of information between l’Ordre des comptables professionnels agréés du Québec and the Canadian Public Accountability Board when necessary to discharge their mandates. More specifically, the agreement aims to define the nature and scope of the information that the parties may exchange in connection with inspection, discipline and any investigation they undertake concerning a professional accountant or a firm whose members are members of the Ordre, to minimize the duplication of efforts. The Agreement also specifies the purposes for which information may be exchanged, the conditions that must be respected to ensure confidentiality, including professional secrecy, and the ways in which the information obtained may be used.

According to the Ordre, the agreement will have no financial impact on citizens and enterprises, and on SMEs in particular.

Further information on the agreement may be obtained by contacting Mtre. Stéphanie Vallée, lawyer, Ordre des comptables professionnels agréés du Québec, 5, place Ville-Marie, bureau 800, Montréal (Québec) H3B 2G2; telephone: 514 288-3256 or 1 800 363-4688; email: svallee@cpaquebec.ca.

Any person wishing to comment on the agreement is requested to submit written comments within the 45-day period to the Secretary of the Office des professions du Québec, Annie Lemieux, 800, place D’Youville, 10^e étage, Québec (Québec) G1R 5Z3; email: secretariat@opq.gouv.qc.ca. The comments may be forwarded by the Office to the Minister Responsible for Government Administration and Chair of the Conseil du trésor; they

may also be forwarded to the Ordre des comptables professionnels agréés du Québec and to any interested persons and government departments or bodies.

ANNIE LEMIEUX
Secretary of the Office des professions du Québec

Agreement

COOPERATION AGREEMENT BETWEEN

L'ORDRE DES COMPTABLES PROFESSIONNELS
AGRÉÉS DU QUÉBEC ("L'ORDRE")

AND

THE CANADIAN PUBLIC ACCOUNTABILITY
BOARD ("CPAB")

WHEREAS l'Ordre carries out a mandate to protect the public in Quebec and, to this end, is entrusted by the Professional Code (chapter C-26) with the duty to supervise the practice of the profession by its members, in particular the audit missions of companies by Chartered Professional Accountants;

WHEREAS CPAB has been incorporated as a corporation without share capital under Part II of the Canada Corporations Act (R.S.C. 1970, c. C-32) by Letters Patent dated April 15, 2003;

WHEREAS the mission of CPAB is to contribute to public confidence in the integrity of financial reporting of reporting issuers that are subject to securities regulation in one or more provinces in Canada by promoting high-quality, independent auditing of these companies and, to this end, CPAB develops and implements an oversight program that includes regular and rigorous inspections of accounting firms that audit reporting issuers and agree to take part in the program (the "participating firms");

WHEREAS under section 71.1 of Securities Act (chapter V-1.1), accounting firms that audit the financial statements of a reporting issuer must participate in the inspection program of a body that has entered into an agreement to that effect with l'Autorité des marchés financiers;

WHEREAS Regulation 52-108 respecting auditor oversight (chapter V-1.1, r. 26.1) requires reporting issuers to have the audit report on their financial statements prepared by an accounting firm that has agreed to take part in the CPAB program;

WHEREAS l'Ordre and CPAB agree to cooperate in Quebec in discharging their respective mandates and responsibilities and, to this end, wish to exchange the information required to carry out their inspection, investigation and monitoring activities in respect of Chartered Professional Accountants and firms providing audit services to reporting issuers, with a view to improve their efficiency and effectiveness and to minimize duplication of efforts;

WHEREAS the Parties wish to preserve their independence in carrying out their respective missions;

WHEREAS l'Ordre and CPAB agree to discharge their respective mandates and responsibilities in accordance with the laws of Québec;

WHEREAS the professional secrecy obligations of Quebec Chartered Professional Accountants are recognized in Quebec's Charter of Human Rights and Freedoms (chapter C-12) of Quebec and the Professional Code (chapter C-26);

WHEREAS under sections 9, 10 and 11 of the Chartered Professional Accountants Act (chapter C-48.1), l'Ordre des comptables professionnels agréés du Québec has entered into an agreement of collaboration to exchange information with CPAB and permitting the Chartered Professional Accountants of Quebec to communicate the information despite the professional secrecy which they are required to respect, which came into force on February 20, 2019, the day of publication of Decree No. 74-2019 by the Quebec Government, and which will end on February 20, 2024;

WHEREAS the Parties wish to enter into an agreement in accordance with this Act, to allow them to exchange information between them and enable Quebec Chartered Professional Accountants to disclose to CPAB information despite the professional secrecy to which they are kept;

WHEREAS the Parties recognize that the information to be transmitted by each of them to the other pursuant to this Agreement is needed solely for the purpose of permitting the receiving Party to execute its independent inspection, discipline, review proceeding, dispute resolution process and any investigation or inquiry functions;

THE PARTIES HERETO AGREE TO THE FOLLOWING PROVISIONS:

SECTION 1 GENERAL PROVISION

The Parties agree that CPAB shall operate in Quebec, in accordance with its rules and by-laws, a program to monitor, inspect and investigate participating firms.

SECTION 2 INSPECTION AND INVESTIGATION

1. The Parties shall strive to coordinate their respective inspections of participating firms. To this end, each Party shall forward to the other its inspection program in respect of the Quebec operations of participating firms, so that each Party can take it into account in preparing its own program. Each Party shall also forward its inspection schedule and, on a timely basis, inform the other Party of the identification of the audit files that will be inspected. However, such information shall not be sent prior to the completion of the assembly of the final audit file.

2. CPAB shall require that all participating firms notify all of their reporting issuer clients that the audit file of such reporting issuers may be reviewed by CPAB in the course of it carrying out its operations in accordance with its mission. In addition, CPAB shall not, in the course of its inspection and investigation of the Quebec operations of a participating firm, examine the files of any non-reporting issuer clients of such participating firm, and shall not require the disclosure of confidential information relating to any specific non-reporting issuer client without the consent of such non-reporting issuer having been obtained by the participating firm.

3. CPAB agrees to transmit to l'Ordre, promptly upon becoming aware of it, any information that appears to reveal a breach of l'Ordre's rules of professional conduct.

4. Each Party shall transmit to the other Party, promptly upon becoming aware of it, any information obtained during an inspection or investigation into the competence of a member when such information reveals a serious departure from generally accepted accounting principles, generally accepted auditing standards, assurance standards, applicable independence standards or the quality management standards of a participating firm.

5. CPAB shall inform l'Ordre of its intention to launch an investigation into a violation of CPAB rules involving a participating firm in Quebec, together with the reasons that would justify such investigation. CPAB shall inform l'Ordre of the essential steps involved in the investigation process.

SECTION 3 INSPECTION AND INVESTIGATION REPORTS

1. CPAB shall send l'Ordre the final inspection reports and investigation decisions it prepares on the Quebec operations of participating firms and shall provide the Ordre with access to the related working papers.

2. L'Ordre shall transmit to CPAB the information contained in the final report on an inspection or an investigation into the competence of a member conducted by l'Ordre within a participating firm, where such information deals with the firm's activities in respect of a reporting issuer or with the quality management applied by the firm, and provided that any portion of such information that permits the identification of a specific non-reporting issuer client of such firm shall be redacted from the information provided to CPAB. L'Ordre shall provide CPAB with access to the working papers related to this information.

3. CPAB shall agree that it does not intend to ask a participating firm to provide to it any inspection or investigation reports produced by l'Ordre.

SECTION 4 MEASURES IMPOSED BY THE PARTIES

1. CPAB shall inform l'Ordre about the results of an inspection or investigation of a participating firm in regard to its Quebec operations, in particular of any requirement, restriction or sanction CPAB shall impose, or gives notice to a participating firm that it intends to impose, as a result of such participating firm's operations in Quebec. CPAB shall also inform l'Ordre about any application for a review proceeding made by a participating firm in respect of such imposition or intended imposition.

2. L'Ordre shall inform CPAB about any complaint lodged with the Committee on Discipline of l'Ordre, and about any measure taken in respect of a member of a participating firm resulting from an inspection.

3. L'Ordre shall inform CPAB about any limitation or suspension of the right to practice imposed on a member of a participating firm, or whether such member has been struck off the membership Roll.

4. The Parties shall agree that each Party is entitled to take any measure it deems useful in exercising its rights or powers, without being required to consider actions taken by the other Party.

SECTION 5 CONFIDENTIALITY

1. The Parties shall agree not to use any confidential information obtained pursuant to this Agreement other than for purposes of carrying out their respective missions, which, in the case of CPAB, it carries out in accordance with its rules and by-laws through inspections, investigations or review proceedings or the imposition of recommendations, requirements, restrictions or sanctions.

2. The Parties shall agree to exchange confidential information only by secure means and to take any measures required to safeguard confidentiality.

Such information may only be disclosed to persons within a Party whose functions or duties include receiving, using or consulting such information.

3. Each Party shall agree to maintain at least the same confidentiality regarding confidential information obtained pursuant to this Agreement as it would for information of the same nature it holds.

More particularly, CPAB shall agree to maintain the same confidentiality regarding confidential information obtained pursuant to this Agreement, as would be required for l'Ordre for information obtained or held by l'Ordre in the exercise of the powers granted by the Professional Code (chapter C-26).

4. In the event of any demand being received by a Party to disclose any confidential information obtained pursuant to this Agreement, which demand the Party receiving it believes it might be compelled to comply with, the Party receiving the demand shall promptly notify the other Party of the details of the demand and shall cooperate with such other Party in exercising all available rights and remedies.

5. No consent or disclosure pursuant to this Agreement shall be deemed to constitute or authorize the waiver of any confidentiality or privilege granted to such information under applicable laws.

The disclosure pursuant to this Agreement of information protected by the professional secrecy of Chartered Professional Accountants in Québec does not constitute a waiver of such professional secrecy.

Except as otherwise provided for the members of the Ordre in this Agreement or in the Chartered Professional Accountants Act (chapter C-48.1), nothing in this Agreement is intended to or shall limit or restrict any professional secrecy that may exist in respect of information held by a participating firm or a Chartered Professional Accountant.

SECTION 6 **MISCELLANEOUS PROVISIONS**

1. CPAB shall agree to keep l'Ordre informed about any amendments to CPAB's rules and operations that may affect l'Ordre in fulfilling its mission among the members of participating firms or the application of this Agreement.

2. The Parties agree that they are separate and independent bodies and are entering into this Agreement solely for the purposes of facilitating their independent operations while meeting the requirements of sections 9, 10 and 11 of the Chartered Professional Accountants Act. Furthermore, the Parties confirm that, after entering into this Agreement, they will continue to be operating independently and neither Party will be acting on behalf of or as agent for the other Party and the documents held by each Party will not be held for the benefit of or on behalf of the other Party.

3. CPAB shall agree to provide information reasonably requested by l'Ordre in order to assist l'Ordre to prepare its annual report on the implementation of this Agreement.

SECTION 7 **FINAL PROVISIONS**

1. The Agreement shall be in effect for five years commencing on the date that it comes into force. The Parties shall agree that, at least eighteen months prior to the expiry of the Agreement, they will consult with each other on the advisability of its renewal, with or without amendments.

2. The Parties shall agree that, despite the termination of this Agreement for whatever cause, they shall remain bound by the obligation of confidentiality and professional secrecy set out herein.

3. The Parties shall consult promptly, at the request of either, concerning any question or difficulty arising as to the interpretation or the application of this Agreement.

4. This Agreement shall come into force after approval by the Government on the date of its second publication in the *Gazette Officielle du Québec*.

5. This Agreement is governed by the laws applicable in Quebec. In the event of a dispute, the courts of the District of Montreal have competent jurisdiction to dispose of the matter.

6. Either Party may, upon a three-month written notice to the other Party, terminate this Agreement, if it is of the opinion that changes made to the rules governing either Party may jeopardize the continued pursuit of the Agreement. Before giving such a notice, a Party must have entered into consultation with the other Party with a view to resolve the concern.

This Agreement is drafted in French and English.

SIGNED IN MONTREAL,
ON THIS 20TH DAY
OF OCTOBER, 2023

SIGNED IN TORONTO,
ON THIS 24TH DAY
OF OCTOBER, 2023

FOR THE ORDRE DES
COMPTABLES PROFESSIONELS
AGRÉÉS DU QUÉBEC

FOR THE CANADIAN
PUBLIC ACCOUNTABILITY
BOARD

GENEVIÈVE MOTTARD, CPA
President and Chief Executive Officer

CAROL A. PARADINE, FCPA, FCA
Chief Executive Officer

106630

Draft Regulation

Act respecting occupational health and safety
(chapter S-2.1)

Act to modernize the occupational health
and safety regime
(2021, chapter 27)

**Prevention and participation mechanisms
in an establishment**

Industrial and commercial establishments

Hazardous products information

Occupational health and safety

Occupational health and safety in mines

— **Amendment**

Prevention programs

— **Revocation**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting prevention and participation mechanisms in an establishment and the Regulation to amend the Regulation respecting industrial and commercial establishments, the Hazardous Products Information Regulation, the Regulation respecting occupational health and safety and the Regulation respecting occupational health and safety in mines, and to revoke the Regulation respecting prevention programs, appearing below, may be adopted by the Commission des normes, de l'équité, de la santé et de la sécurité du travail and submitted to the Government for approval, in accordance with section 224 of the Act respecting occupational health and safety (chapter S-2.1), on the expiry of 45 days following this publication.

The draft Regulation respecting prevention and participation mechanisms in an establishment determines the rules that are applicable in an establishment with regard to the prevention program, the action plan, the health and safety committee and the health and safety representative. In particular, the draft Regulation sets out the time limits for preparing, implementing and updating a prevention program or action plan as well as the hierarchy of the preventive measures for the purpose of preparing such a program or plan. The draft Regulation indicates the number of workers' representatives on a health and safety committee where there is no agreement between the employer and the establishment's workers. The draft Regulation specifies the rules of operation of a health and safety committee and the minimum amount of time that the health and safety representative may devote to the exercise of certain functions in the absence of an agreement between the committee members. The draft Regulation also provides for the content and duration of the training programs of a health and safety representative and members of the health and safety committee as well as the timeframe for participating in those programs.

The second draft Regulation makes consequential amendments to the Regulation respecting industrial and commercial establishments (chapter S-2.1, r. 6), the Hazardous Products Information Regulation (chapter S-2.1, r. 8.1), the Regulation respecting occupational health and safety (chapter S-2.1, r. 13) and the Regulation respecting occupational health and safety in mines (chapter S-2.1, r. 14), and revokes the Regulation respecting prevention programs (chapter S-2.1, r. 10), in consideration of the draft Regulation respecting prevention and participation mechanisms in an establishment.

The analysis of the draft Regulation respecting prevention and participation mechanisms in an establishment shows that the global costs for the enterprises concerned are \$150.4 million for the year of implementation and \$109.4 million per year thereafter. In the long term, the enterprises will benefit from investments dedicated to prevention, which will translate into the prevention or non-occurrence of occupational diseases or industrial accidents.

Further information on the draft Regulations may be obtained by contacting Lise Lavallée, Chair, comité-conseil sur les modalités d'application des mécanismes de prévention et de participation des travailleurs en établissement, Commission des normes, de l'équité, de la santé et de la sécurité du travail, 1199, rue de Bleury, Montréal (Québec) H3B 3J1; telephone: 514 264-1481; email: lise.lavallee@cnesst.gouv.qc.ca.