

chapter C-26, r. 48

Code of ethics of certified general accountants

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

Implicitly revoked, 2012, chapter 11, s. 25, par. 1.

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DIVISION I

GENERAL PROVISIONS

1.01. *In this Regulation, unless the context indicates otherwise,*

- (a) *“Order” means the Ordre professionnel des comptables généraux accrédités du Québec;*
- (b) *“member” means whoever is entered on the roll of the Order;*
- (c) *“client” means a person or an employer who requires the professional services of a member;*
- (d) *“opinion” means a part of the auditor’s report which accompanies a financial statement signed by a member in such cases where the law so permits;*
- (e) *“comments” means a declaration, made by a member, to the effect that he has prepared the financial statement according to generally recognized accounting principles and according to the mandate entrusted to him by his client. This declaration shall mention any exception from the accounting principles stated previously and the effect on the financial statements if this effect is material;*
- (f) *“accounting firm” means an operational unit where professional accountancy is practised by a member, alone or in partnership, with or without employees who are members;*
- (g) *“management consulting” means the examination and identification of management and business problems related to technical matters, the policy, the organization, the management, the finances and the administration of the enterprise and the recommendation of appropriate solutions;*
- (h) *“the practice of professional accountancy” means the offering of services to the public consisting of examining or auditing by the member holding a public accountancy permit or by the member, in the cases where the law so permits, of the records and the documents so as to prepare the necessary financial statements or to make a report thereon and the required services for this purpose.*

Without limiting the scope of the foregoing, these services include, for the purpose of this Regulation:

- i. industrial and commercial accounting, that is to say, the analysis and interpretation thereof as an expert, the advice and counsel given in that capacity, as well as the examination and establishment of systems and procedures and the preparation of the financial statements, but excluding any record-keeping;*
- ii. public accountancy for the member holding a public accountancy permit;*
- iii. (subparagraph revoked);*
- iv. the audit engagement for the member in such cases as the law permits;*
- (i) “related activities and functions” means the following services, if offered to the public:*
 - i. management consulting;*
 - ii. taxation services;*
 - iii. receivership or trusteeship in bankruptcy and administration of bankrupt companies and estates;*
 - iv. data processing, including manual bookkeeping and electronic data processing;*
 - v. management, in particular the administration of business for a third party;*
 - vi. systems consulting, in particular computer consulting and computer systems programming;*

vii. *business brokerage, in particular negotiating and advising on the purchase, sale or merger of businesses;*

viii. *administration and settlement of estates;*

ix. *investment counselling;*

x. *financial counselling;*

xi. *insurance counselling;*

xii. *valuation;*

(j) *“practising member” means a member engaged in one or more of the professional activities or functions listed in paragraph h;*

(k) *“professional accountant” means a person, whether or not a member of the Order, who is entitled to practise as a professional accountant;*

(l) *“colleague” means a member of the Certified General Accountants Association of Canada;*

(m) *“provincial corporation” means a corporation of certified general accountants, duly constituted as a corporation in any province or in any Canadian territory other than Québec;*

(n) *“student” means a duly registered student in accounting;*

(o) *“separate organization” means an organization practising a related activity or function and constituting a partnership or a legal person that is separate from an accounting firm, that has a different administrative or operational structure from that of an accounting firm, or that has a different name from that of an accounting firm but that has an owner, a partner, a director, a shareholder or an employee who practises within an accounting firm.*

R.R.Q., 1981, c. C-26, r. 30, s. 1.01; O.C. 441-90, s. 1; O.C. 1200-2009, s. 1.

1.02. *The Interpretation Act (chapter I-16) applies to this Regulation.*

R.R.Q., 1981, c. C-26, r. 30, s. 1.02.

1.03. *A member shall comply with the Professional Code (chapter C-26) and the regulations made thereunder. The member shall also take reasonable measures to ensure that persons who collaborate with the member in the practice of the profession and the partnership or joint-stock company within which the member practises comply with the Code and the regulations made thereunder.*

R.R.Q., 1981, c. C-26, r. 30, s. 1.03; O.C. 1095-2005, s. 1.

1.04. *A member shall permit others to carry out on his behalf acts which, if he carried them out himself, would place him in violation of this Regulation.*

R.R.Q., 1981, c. C-26, r. 30, s. 1.04.

1.05. *Members who practise a related activity or function without practising professional accountancy are not bound by sections 2.05, 2.06, or 2.07 in the conduct of their business or that of the organization.*

R.R.Q., 1981, c. C-26, r. 30, s. 1.05; O.C. 441-90, s. 2.

1.06. *A member shall not practise professional accountancy or a related activity or function alone, within a partnership or joint-stock company under a name or designation that is misleading as to the legal status of the firm or separate organization or as to the nature of the activities or functions practised.*

O.C. 441-90, s. 3; O.C. 1095-2005, s. 2.

DIVISION II

DUTIES AND OBLIGATIONS TOWARDS THE PUBLIC

2.01. *Unless he has sound reasons to the contrary, a member must support every measure likely to improve the quality and availability of professional services in the field in which he practises.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.01.

2.02. *In the practice of his profession a member must bear in mind the general effect which his research and work may have on society.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.02.

2.03. *A member must promote measures of education and information in the field in which he practises. Unless he has sound reasons to the contrary, he must also, in the practice of his profession, perform the necessary acts to ensure such education and information.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.03.

2.04. *A member shall keep up-to-date with new developments in his profession in order to ensure a quality of professional service in accordance with the needs of his client.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.04.

2.05. *A member shall personally manage an establishment of a partnership or joint-stock company that holds itself out to be exclusively a partnership or joint-stock company of certified general accountants.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.05; O.C. 1095-2005, s. 3.

2.06. *A practising member must not hold out or imply that he has an office in a given area when he is, in fact, only represented by another professional accountant who is not a partner, shareholder or employee. Similarly, a practitioner who thus represents another professional accountant, must not hold out or imply that he maintains an office for such professional accountant.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.06; O.C. 1095-2005, s. 4.

2.07. *(Revoked).*

R.R.Q., 1981, c. C-26, r. 30, s. 2.07; O.C. 1095-2005, s. 5.

2.08. *(Revoked).*

R.R.Q., 1981, c. C-26, r. 30, s. 2.08; O.C. 441-90, s. 4.

2.09. *Before commencing an assignment in any of the related activities and functions for a client whose duly appointed auditor is another professional accountant, a member engaged in the practice of professional accountancy who is associated with a separate organization carrying on the practice of any of the related activities and functions, must first notify or must ensure that the organization notifies, such professional accountant of the assignment.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.09.

2.10. *A member who practises with a separate organization one or more of the related activities or functions mentioned in paragraph i of section 1.01, must ensure that such organization complies with this Regulation as if it were a firm of professional accountants engaged in the practice of professional accountancy and any member employed by such separate organization shall be accountable for any infringement of this Regulation to which he is a party.*

R.R.Q., 1981, c. C-26, r. 30, s. 2.10; O.C. 441-90, s. 5.

2.11. *(Revoked).*

O.C. 441-90, s. 6; O.C. 1200-2009, s. 2.

2.12. *(Revoked).*

O.C. 441-90, s. 6; O.C. 1095-2005, s. 6.

2.13. *A member practising within a general partnership, other than a limited liability partnership whose partners are not all members of the Order, shall comply with the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company (chapter C-26, r. 55), except the provision regarding the requirement to provide security for the partnership or joint-stock company.*

O.C. 1095-2005, s. 7.

DIVISION III

DUTY AND OBLIGATION TOWARDS THE CLIENT

§ 1. — General provisions

3.01.01. *Before accepting a mandate, a member must bear in mind the extent of his proficiency, knowledge and the means at his disposal. He must not, in particular, undertake work for which he is not sufficiently prepared without obtaining the necessary assistance.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.01.01.

3.01.02. *A member must at all times acknowledge his client's right to consult a colleague, a member of another professional order or any other competent person.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.01.02.

3.01.03. *A member must not practise under conditions or in situations which could impair the quality of his services.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.01.03.

3.01.04. *A member must seek to establish a relationship of mutual trust between himself and his client. He must, for such purpose:*

(a) refrain from, practising his profession in an impersonal manner;

(b) conduct his interviews so as to respect the scale of values and the personal convictions of his client, where his client has informed him thereof.

R.R.Q., 1981, c. C-26, r. 30, s. 3.01.04.

3.01.05. *A member must not interfere in the personal affairs of his client in matters that do not fall within the generally recognized competence of the profession, so as not to unduly restrict his client's autonomy.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.01.05.

3.01.06. *A member must not make omissions or performs acts contrary to present professional standards or present scientific knowledge.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.01.06.

3.01.07. *A member who is informed that an inquiry is being held or who has been served notice of a complaint regarding the member's conduct or competence shall not harass, intimidate or threaten the person who requested the inquiry or any other person involved in the events relating to the inquiry or complaint.*

O.C. 776-2004, s. 1.

§ 2. — Integrity

3.02.01. *A member must discharge his professional duties towards his client with integrity.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.01.

3.02.02. *A member must avoid any misrepresentation with respect to his level of competence or the efficiency of his own services and of those generally provided by the persons who carry on their professional activities within the partnership or joint-stock company. If the good of the client so requires he must, with the latter's authorization, consult a colleague, a member of another professional order or another competent person, or refer him to one of these persons.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.02; O.C. 1095-2005, s. 8.

3.02.03. *A member must personally assume the responsibility and management of each business office maintained by the member or the member's partners or shareholders, or entrust them to another member.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.03; O.C. 1095-2005, s. 9.

3.02.04. *A member must inform his client as soon as possible of the nature and extent of the services required by the latter and obtain his agreement thereto.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.04.

3.02.05. *A member must set out in a complete and objective manner to his client the nature and significance of the problem as he sees it on the basis of the facts brought to his attention.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.05.

3.02.06. *A member must refrain from expressing opinions or giving advice that is contradictory or incomplete. To this end, he must endeavour to have full knowledge of the facts before expressing an opinion or giving advice and he must not, in particular, make a commentary or recommendation respecting a financial statement unless he has all the information necessary to justify such commentary or such recommendation.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.06.

3.02.07. *A member must not issue a financial statement unless such statement has been prepared by him or under his supervision.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.07.

3.02.08. *A member must not issue a commentary on a financial statement prepared in a manner which may cause such statement to be misleading.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.08.

3.02.09. *A member must reveal any information not given in a financial statement, and which may cause such statement to be misleading.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.09.

3.02.10. *A member must correct any error appearing in a financial statement that he has prepared or assisted in preparing and if, for some reason, such correction cannot be made, he must divulge any significant error.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.10.

3.02.11. *A member must not associate himself with any financial statement if he is not convinced of its validity or if he has reservations about it to the extent where he believes such statement to be misleading.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.11.

3.02.12. *A member must inform his client that he cannot guarantee the making of forecasts based on future transactions.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.12.

3.02.13. *A member must conform to the recognized standards for the presentation of financial reports unless he informs his client to the contrary and clearly indicates that the financial report does not conform to these standards.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.13.

3.02.13.01. *A member who is responsible, in whole or in part, for preparing or approving financial statements or for overseeing the accounting and financial reporting processes shall also ensure that such statements and processes result in a fair presentation in accordance with generally accepted accounting principles.*

O.C. 1200-2009, s. 3.

3.02.13.02. *A member who participates in an assurance engagement or a specified auditing procedures engagement shall notify the person responsible for the engagement if the financial statements are not presented fairly in accordance with generally accepted accounting principles.*

If, after this notification, the financial statements are still not presented fairly, the member shall then notify in writing one of the partners or shareholders with voting rights of the partnership or joint-stock company within which he practices his profession. Such partner or shareholder shall hold the most senior position within the partnership or joint-stock company.

The member shall send the notifications provided for in the first and second paragraphs prior to the issuance of the financial statements or, failing which, as soon as possible. He shall also record and retain in the file the purpose of the notifications and the date upon which the notifications were sent.

The information and the notifications referred to in the second paragraph shall be retained for a minimum of 24 months from the date they were sent.

O.C. 1200-2009, s. 3.

3.02.13.03. *A member who is responsible for applying generally accepted accounting principles or for overseeing their application within an enterprise that is the subject of an engagement contemplated in section 3.02.13.02 shall notify his immediate superior if the financial statements are not presented fairly in accordance with these principles.*

If, after such notification, the financial statements are still not presented fairly, the member shall also notify in writing the enterprise's audit committee or similar body or, where there is no audit committee or similar body, the board of directors and the professional responsible for the engagement.

A member shall satisfy the obligations provided for in the third and fourth paragraphs of section 3.02.13.02.

O.C. 1200-2009, s. 3.

3.02.13.04. *A member who prepares or approves, in whole or in part, financial statements prepared solely for internal use within an enterprise or for a specified user within the meaning of the Independence Standard published and adopted by the Certified General Accountants Association of Canada, 2006, 1st edition, version 1.2, is relieved from satisfying the obligations set out in Sections 3.02.13.01 to 3.02.13.03.*

O.C. 1200-2009, s. 3.

3.02.14. *A member must take reasonable care of the property entrusted to him by a client and he may not lend it or use it for purposes other than those for which it was entrusted to him.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.14.

3.02.15. *A member must refrain from endorsing any cheque made to the order of a client unless he has received an authorization to that effect from the latter and on condition that the endorsement is made solely for deposit in the client's account or in a trust account.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.15.

3.02.16. *A member must notify his client of any illegal act likely to benefit that client and of which he became aware in the execution of his mandate.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.16.

3.02.17. *A member must avoid performing any unnecessary or superfluous professional acts in the practice of his profession and must not perform any act that is inappropriate or disproportionate to the needs of his client.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.17.

3.02.18. *A member holding a public accountancy permit and, in the cases where the law, so permits, a member:*

(a) must not express an opinion on a financial statement unless the audit thereof was made by him or under his supervision;

(b) must not give an opinion on a financial statement prepared in a manner which may cause it to be misleading;

(c) must reveal any error appearing on a financial statement about which he expresses an opinion that alters the significance of such financial statement;

(d) must not issue an opinion on a financial statement if his objections are of sufficient importance to render such opinion contradictory or inconclusive;

(e) where he is given the mandate of auditor, and where he draws up an unaudited financial statement during the period of his mandate, it must be indicated on each page of the financial statement that it was prepared without being audited and reference must be made thereto in the auditor's report.

R.R.Q., 1981, c. C-26, r. 30, s. 3.02.18; O.C. 441-90, s. 7; O.C. 1200-2009, s. 4.

§ 3. — *Availability and diligence*

3.03.01. *A member must display reasonable availability and diligence in the practice of his profession.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.03.01.

3.03.02. *In addition to opinion and counsel, a member must provide his client with any explanation necessary to the understanding and evaluation of the services rendered to him.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.03.02.

3.03.03. *A member must give an accounting to his client when so requested by the latter.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.03.03.

3.03.04. *A member must be objective and impartial when persons other than his clients ask him for information.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.03.04.

3.03.05. *Unless he has sound and reasonable grounds to the contrary a member may not cease to act on behalf of a client. The following shall, in particular, constitute sound and reasonable grounds:*

(a) loss of the client's confidence:

(b) the fact that the member is in a situation of conflict of interest or in a context whereby his professional independence could be called into question;

(c) the fact of being incited by the client to perform illegal, unfair or fraudulent acts.

R.R.Q., 1981, c. C-26, r. 30, s. 3.03.05.

3.03.06. *Before he ceases to exercise his functions for the account of a client, a member must forward an advance notice of withdrawal within a reasonable time and must make sure that his withdrawal will not prejudice such client.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.03.06.

§ 4. — *Liability*

3.04.01. *A member must, in the practice of his profession, completely bind his personal civil liability. He is thus prohibited from entering in a contract of professional services a clause directly or indirectly excluding in whole or in part, that liability.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.04.01.

3.04.02. *If a professional accountant is associated with financial statements because he prepared them or permitted his name to be entered thereon, he must sign and attach to the financial statements the appropriate professional accountant's report in his capacity as a certified general accountant.*

O.C. 441-90, s. 8.

§ 5. — *Independence and impartiality*

3.05.01. *A member must subordinate his personal interest and the interest of the partnership or joint-stock company within which he carries on professional activities or in which he has an interest to that of his client.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.01; O.C. 1095-2005, s. 10.

3.05.02. *A member must ignore any intervention by a third party which could influence the performance of his professional duties to the detriment of his client.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.02.

3.05.03. *A member must at all times safeguard his professional independence and avoid any situation in which he would be in conflict of interest. Without restricting the generality of the foregoing, a member:*

(a) is in conflict of interest when the interests in question are such that he might tend to favour certain of them over those of his client or where his judgment and loyalty towards the latter might be unfavourably affected;

(b) is in conflict of interest when acting within the scope of the law as an auditor for an enterprise, organization, partnership or joint-stock company in which the member or one of the following persons has a financial interest or holds office as a director:

i. partners, shareholders, directors or officers of the partnership or joint-stock company within which the member practises;

ii. the spouse, an ascendant or descendant, brother or sister, or a relative by marriage of the member or of one of the persons referred to in subparagraph i; or

iii. the member's employer or employee;

(c) is not an independent counsellor in respect of a given act if he gains personal advantage therefrom, whether direct or indirect, present or future.

For the purposes of subparagraph b of the first paragraph, "financial interest" means a security within the meaning of the Securities Act (chapter V-1.1), capital stock, including an option to acquire such a security or capital stock and their derivatives or any other debt obligation.

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.03; O.C. 1095-2005, s. 11.

3.05.04. *A member must reveal to his client any relationships, ties or interests, in particular those of a business or personal nature, likely to place him in a conflict of interest situation with that client.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.04.

3.05.05. *As soon as he ascertains that he is in a situation of conflict of interest, a member must notify his client thereof and, as quickly as possible, either remove the cause of the situation or terminate his mandate.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.05.

3.05.06. *No member may share fees with a person who is not a member of the Order or of another professional order or, as the case may be, who is not referred to in subparagraph a or b of subparagraph 1 of the first paragraph of section 1 or subparagraph a of subparagraph 1 of the first paragraph of section 2 of the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company (chapter C-26, r. 55) or that is not a partnership or joint-stock company within which the member is authorized to carry on professional activities under that Regulation.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.06; O.C. 1095-2005, s. 12.

3.05.07. *A member shall not receive, other than the remuneration to which he is entitled, any benefit, allowance or commission relative to the practice of his profession. Nor shall he pay, offer to pay or undertake to pay such benefit, allowance or commission.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.07.

3.05.08. *For a given service, a member must only accept fees from one source, unless explicitly agreed upon otherwise among all the parties concerned. He must accept the payment of these fees only from his client or the latter's representative.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.08.

3.05.09. *A member must generally act, in a given matter, for only one of the parties in question. If his professional duties require that he act otherwise, a member must specify the nature of his responsibilities and must keep all the interested parties informed that he will cease to act if the situation becomes irreconcilable with his duty of impartiality.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.05.09.

3.05.09.01. *A member shall comply with the Independence Standard published and adopted by the Certified General Accountants Association of Canada, 2006, 1st edition, version 1.2.*

O.C. 1200-2009, s. 5.

§ 6. — Provisions intended to preserve the secrecy of confidential information

R.R.Q., 1981, c. C-26, r. 30, Div. III, sd. 6; O.C. 776-2004, s. 2.

3.06.01. *Every member must preserve the secrecy of all confidential information that becomes known to the member in the practice of the profession.*

A member may be released from his or her obligation to preserve professional secrecy only with the authorization of the member's client or where so ordered by law. The member may also be released from his or her obligation to preserve professional secrecy only pursuant to the third paragraph of section 60.4 of the Professional Code (chapter C-26) if the terms and conditions provided for in sections 3.06.03 and 3.06.04 are met.

R.R.Q., 1981, c. C-26, r. 30, s. 3.06.01; O.C. 776-2004, s. 2.

3.06.02. *To preserve secrecy with respect to confidential information that becomes known to a member in the practice of the profession, a member shall*

(1) refrain from using such information to the prejudice of a client or with a view to obtaining, directly or indirectly, a benefit for himself or herself or for another person;

(2) take the necessary measures to prevent the member's colleagues and staff from disclosing or making use of such information that becomes known to them in the performance of their duties; and

(3) avoid holding or participating in indiscreet conversations concerning a client and the services provided to the client.

R.R.Q., 1981, c. C-26, r. 30, s. 3.06.02; O.C. 776-2004, s. 2.

§ 6.1. — Lifting of professional secrecy to protect individuals

O.C. 776-2004, s. 2.

3.06.03. *A member who, pursuant to the third paragraph of section 60.4 of the Professional Code (chapter C-26), communicates, orally or in writing, information protected by professional secrecy to prevent an act of violence shall, for each communication,*

(1) enter the following particulars in the client's record, in a sealed envelope, as soon as possible:

(a) the name of the person or group of persons exposed to a danger;

- (b) *the name of the person who caused the member to communicate the information;*
- (c) *the reasons supporting the decision to communicate the information;*
- (d) *the name of the person to whom the information was given;*
- (e) *the date and time of the communication;*
- (f) *the mode of communication;*
- (g) *the content of the communication;*

(2) within 5 days of the communication, send the syndic a notice regarding the communication that includes the reasons supporting the decision to communicate the information and the date and time it was communicated.

R.R.Q., 1981, c. C-26, r. 30, s. 3.06.03; O.C. 776-2004, s. 2.

3.06.04. *If it is necessary in the best interests of the person in imminent danger of death or serious bodily injury, a member shall consult another member, a member of another professional order or any other qualified person, provided the consultation will not prejudicially delay the communication of the information.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.06.04; O.C. 776-2004, s. 2.

3.06.05. *(Replaced).*

R.R.Q., 1981, c. C-26, r. 30, s. 3.06.05; O.C. 776-2004, s. 2.

3.06.06. *(Replaced).*

R.R.Q., 1981, c. C-26, r. 30, s. 3.06.06; O.C. 776-2004, s. 2.

§ 7. — Consultation or access to documents and correction of information

R.R.Q., 1981, c. C-26, r. 30, Div. III, sd. 7; O.C. 776-2004, s. 2.

3.07.01. *In addition to the special rules prescribed by law, a member shall respond promptly, and not later than within 20 days of its receipt, to any request made by a client*

- (1) *to examine the documents concerning the client in any record established in the client's respect; or*
- (2) *to obtain a copy of the documents concerning the client in any record established in the client's respect.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.07.01; O.C. 776-2004, s. 2.

3.07.02. *A member may, with respect to a request referred to in paragraph 2 of section 3.07.01, charge to the client reasonable fees not exceeding the cost for reproducing or transcribing the documents or the cost for transmitting a copy.*

A member who charges such fees shall, before proceeding with the copying, transcribing or transmitting of the documents, inform the client of the approximate amount to be paid.

O.C. 776-2004, s. 2.

3.07.03. *A member who, pursuant to the second paragraph of section 60.5 of the Professional Code (chapter C-26), denies a client access to information contained in any record established in the client's*

respect shall notify the client in writing that the disclosure would be likely to cause serious harm to the client or to a third person.

O.C. 776-2004, s. 2.

3.07.04. *In addition to the special rules prescribed by law, a member shall respond promptly, and not later than within 20 days of its receipt, to any request made by a client*

(1) to cause to be corrected, in any document concerning the client included in a record established in the client's respect, any information that is inaccurate, incomplete or ambiguous with regard to the purpose for which it was collected;

(2) to cause to be deleted any information that is outdated or not justified by the object of the record established in the client's respect; or

(3) to file in the record established in the client's respect the written comments made by the client.

O.C. 776-2004, s. 2.

3.07.05. *A member who grants a request referred to in section 3.07.04 shall issue to the client a copy of the document or part of the document to allow the client to see for himself or herself that the information was corrected or deleted or, as the case may be, an attestation that the written comments of the client were filed in the record.*

Upon written request by a client, a member shall send a copy of the corrected information or, as the case may be, of the attestation to any person from whom the member received the information and to any person to whom the information was communicated.

O.C. 776-2004, s. 2.

3.07.06. *A member shall respond promptly to any request made by a client to retrieve a document given by the client.*

O.C. 776-2004, s. 2.

3.07.07. *A member may require that a request referred to in section 3.07.01, 3.07.04 or 3.07.06 be made and that the right be exercised at the professional domicile of the member during regular business hours.*

O.C. 776-2004, s. 2.

3.07.08. *A member who fails to reply within 20 days of receiving a request referred to in section 3.07.01 or 3.07.04 is deemed to have refused to grant the request.*

O.C. 776-2004, s. 2.

§ 8. — *Determination and payment of fees*

3.08.01. *A member shall charge and accept fair and reasonable fees.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.01.

3.08.02. *The fees are fair and reasonable if they are warranted by the circumstances and correspond to the services rendered. In determining his fees, a member must in particular take the following factors into account:*

(a) his experience;

(b) the time devoted to the carrying out of his professional service;

(c) *the complexity and importance of the service;*

(d) *the responsibility assumed;*

(e) *the performance of unusual services or of services requiring exceptional competence or celerity.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.02.

3.08.03. *A member must not demand advance payment for his services except for a particular reason justified by circumstances. However, he may request an advance to cover out-of-pocket expenses necessary for the completion of the professional services required.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.03.

3.08.04. *A member must inform his client of the approximate cost of his professional services.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.04.

3.08.05. *A member must provide his client with a detailed statement of his fees.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.05.

3.08.06. *A member must provide his client with all the explanations necessary to the understanding of his statement of fees and the terms and conditions of payment.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.06.

3.08.07. *A member may collect interest on outstanding accounts only after having duly notified his client. The interest thus charged must be at a reasonable rate.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.07.

3.08.08. *Before having recourse to legal proceedings, a member must have exhausted all the other means at his disposal for obtaining payment of his fees.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.08.

3.08.09. *When a member entrusts the collection of his fees to another person, he must make sure that it is the custom of the latter to act with tact and moderation.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.09.

3.08.10. *A member must not take his own remuneration out of funds he is holding for a client, unless the client consents thereto.*

R.R.Q., 1981, c. C-26, r. 30, s. 3.08.10.

DIVISION IV

DUTIES AND OBLIGATIONS TOWARDS THE PROFESSION

§ 1. — Derogatory acts

4.01.01. *In addition to the derogatory acts referred to in sections 57, 58 and 59.1 and those that may be determined pursuant to the second paragraph of section 152 of the Professional Code (chapter C-26), it is derogatory to the dignity of the profession for a member*

(a) to allow illegal use of the title restricted to members of the Order or to contribute, in such use, in particular, by joining a partnership or joint-stock company which advertises itself as a partnership or joint-

stock company of “certified general accountants” if all the partners and shareholders are not members of the Order;

(b) to communicate with the plaintiff without the written and prior permission of the Syndic or his assistant where he is informed by the Syndic or his assistant that one, or the other, is making an investigation into his conduct or professional competence or when he has received notice of a complaint in accordance with section 132 of the Professional Code;

(c) to fail to notify the Order that he has reason to believe that a member is incompetent, does not adhere to professional ethics or has obtained a permit by fraudulent means;

(d) to fail to advise the Order that he intends on his own account to use legal means in respect of insolvent debtors;

(e) to be found guilty of an offence against any tax or securities legislation, either in Canada or in a foreign country, by final judgment of a court of competent jurisdiction;

(f) to make an assignment of property or to be the subject of a receiving order within the meaning of the Bankruptcy and Insolvency Act (R.S.C. 1985, c. B-3) or, where the member is the sole director and shareholder of a joint-stock company, to make an assignment of property or to be the subject of a receiving order within the meaning of that Act by a final judgment of a court of competent jurisdiction;

(g) to fail to inform the Order without delay that he has made an assignment of his assets or has been declared bankrupt by a court of competent jurisdiction;

(h) to fail to notify the Order, should the occasion arise, that he has reason to believe that a member practises his profession in a manner detrimental to his clients, to his employer or to the public, or does not observe the Code of ethics, the Professional Code, the regulations of the Order or is incompetent.

R.R.Q., 1981, c. C-26, r. 30, s. 4.01.01; O.C. 1095-2005, s. 13.

4.01.02. *It is also derogatory to the dignity of the profession for a member who practises within a partnership or joint-stock company*

(1) to fail to take necessary measures to put an end to an act derogatory to the dignity of the profession of certified general accountant performed by a person carrying on professional activities within the partnership or joint-stock company and of which the member has been aware for more than 30 days, or to prevent such an act from being repeated;

(2) to continue to carry on activities within the partnership or joint-stock company or to have an interest in the partnership or joint-stock company when the member has reason to believe that directors, shareholders, partners or employees practise a profession, carry on a trade, enterprise or business or hold an office or function that is inconsistent with the practice of the profession; or

(3) to continue to carry on 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 1 or subparagraph a of subparagraph 1 of the first paragraph of section 2 of the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company (chapter C-26, r. 55) who holds voting shares or who acts as a director or officer of a partnership or joint-stock company is struck from the roll or has his or her permit revoked.

O.C. 1095-2005, s. 14.

4.01.03. *Despite section 4.01.02, a member is authorized to continue practising within a partnership or joint-stock company in which a person referred to in subparagraph a of subparagraph 1 of the first paragraph of section 1 or subparagraph a of subparagraph 1 of the first paragraph of section 2 of the Regulation respecting the practice of the certified general accountancy profession within a partnership or*

joint-stock company (chapter C-26, r. 55) is struck from the roll of the professional order or its equivalent or has his or her permit revoked, if the person

(1) ceases to hold office as a director or officer of the partnership or joint-stock company within 10 days after the date on which the penalty or measure imposed becomes enforceable;

(2) ceases to attend any meeting of shareholders and to exercise the right to vote within 10 days after the date on which the penalty or measure imposed becomes enforceable; or

(3) disposes of all voting shares within 180 days after the date on which the penalty or measure imposed becomes enforceable.

O.C. 1095-2005, s. 14.

4.01.04. *It is derogatory to the dignity of the profession for a member to practise within a partnership or joint-stock company holding itself out to be or giving the impression that it is governed by the Professional Code (chapter C-26) if the partnership or joint-stock company does not comply with the Professional Code or the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company (chapter C-26, r. 55).*

O.C. 1095-2005, s. 14.

4.01.05. *It is derogatory to the dignity of the profession for a member 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 (chapter C-26) and the regulations made thereunder.*

O.C. 1095-2005, s. 14.

§ 2. — Relations with the Order and colleagues

R.R.Q. 1981, c. C-26, r. 30, sd. 1.

4.02.01. *A member shall cooperate with the Order or any person representing it and reply, without undue delay, to any letter from the Order or such person.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.01; O.C. 1200-2009, s. 6.

4.02.01.1. *Before opening a firm for the practice of professional accountancy, other than that referred to in section 60 of the Professional Code (chapter C-26), members must inform the Order in writing, indicating the address of the firm and the names of the members who will be practising therewith.*

O.C. 441-90, s. 9.

4.02.02. *A member must not adopt any method of soliciting clients which could affect the dignity of the profession and, particularly, he must not induce any person in a pressing and repeated manner to resort to his professional services.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.02; O.C. 1200-2009, s. 7.

4.02.03. *A member whose participation in a council for the arbitration of accounts, a disciplinary council or a professional inspection committee is requested by the Order, must accept that duty unless he has exceptional reasons for refusing it.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.03.

4.02.04. *A member who is consulted by a colleague must give the latter his opinion and recommendations as promptly as possible.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.04.

4.02.05. *A member who is called upon to collaborate with a colleague must maintain his professional independence. He may ask to be excused from performing any task entrusted to him that is contrary to his conscience or principles.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.05.

4.02.06. *A member must not, directly or indirectly, solicit a mandate in professional accountancy or in a related function from a client of another professional accountant. A member shall likewise not solicit the clientele of a deceased professional accountant for 90 days after the death of such professional accountant.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.06.

4.02.07. *Before accepting to replace another professional accountant in a mandate with respect to any function relating to the practice of professional accountancy, a member shall first communicate with such professional accountant and inquire whether there are any factors he should take into account in deciding whether or not to accept the mandate. Such professional accountant shall reply within a reasonable period of time.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.07.

4.02.08. *A member who accepts a mandate in professional accountancy or a related function jointly with another member or a professional accountant, shall assume joint and solidary liability for the entire mandate. He shall not deal with any question concerning the mandate without due notice to his professional colleague.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.08.

4.02.09. *Before commencing a special assignment for a client of another professional accountant, every member who practises professional accountancy shall first notify the other professional accountant of the mandate, unless it is prohibited in writing by the terms of his mandate.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.09.

4.02.10. *A member shall not abuse the good faith of a professional colleague or be guilty of a breach or trust or disloyal practices. In particular:*

(a) a member must not claim credit for work attributable to a professional colleague; this shall not preclude a member relying on the opinion of the other auditors, without naming them, in the audit of consolidated financial statements;

(b) a member who accepts to do a special assignment for a client of another professional accountant, whether his services were retained on the recommendation of the latter or by any other manner, shall not carry out any procedure without good reason which would tend to weaken the professional accountant's relationship with his client;

(c) a member, whose services are retained upon the recommendation of a professional accountant, shall not extend or propose to extend the scope of his mandate without the consent of the referring accountant; on the other hand, the referring accountant shall not withhold such consent unreasonably;

(d) a member, unless limited or restricted in writing in special circumstances by the terms of his mandate, shall first submit any proposed criticism of the work of a professional colleague or professional accountant to such professional colleague or professional accountant so that any such criticism is made with full knowledge of the facts and in a spirit of professional courtesy and of prudence.

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.10.

4.02.11. *A member must inform every student applying for employment as to whether his firm or his office is approved for the training of students in accounts.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.02.11.

§ 3. — *Contribution to the advancement of the profession*

4.03.01. *A member must, as far as he is able, contribute to the development of his profession through the exchange of his knowledge and experience with his colleagues and students and by his participation in courses and continuing training periods.*

R.R.Q., 1981, c. C-26, r. 30, s. 4.03.01.

DIVISION V

CONDITIONS, OBLIGATIONS AND PROHIBITIONS IN RESPECT OF ADVERTISING

O.C. 776-2004, s. 3.

5.01.01. *A member practising in a partnership or joint-stock company of certified general accountants is solidarily responsible with the other members for complying with the rules respecting advertising, unless the member can demonstrate that the advertising was done without the member's knowledge and consent and despite the measures taken to ensure compliance with those rules.*

O.C. 776-2004, s. 3.

5.01.02. *No member shall, by any means whatsoever, engage in or allow advertising that is false, incomplete, deceitful, or likely to be misleading.*

O.C. 776-2004, s. 3.

5.01.03. *No member shall use means of advertising that are likely to denigrate or depreciate another member or another partnership or joint-stock company of certified general accountants.*

O.C. 776-2004, s. 3.

5.01.04. *A member who advertises fees shall do so in a manner that can be understood by the public and shall, in particular,*

(1) keep the amount of such fees in effect for the period specified in the advertising, which may not be less than 90 days following the last authorized broadcast or publication; and

(2) specify the services included in the fees.

The member may, however, agree with the client on an amount lower than the amount broadcast or published.

O.C. 776-2004, s. 3.

5.01.05. *In any advertising, no member shall, by any means whatsoever, give more importance to fees than to the professional services offered.*

O.C. 776-2004, s. 3.

5.01.06. *In any advertising involving fees, a member shall specify the period during which such fees are valid, where applicable. This period may not be less than 90 days.*

O.C. 776-2004, s. 3.

5.01.07. *In any advertising, no member shall promise that certain results will be achieved.*

O.C. 776-2004, s. 3.

5.01.08. *In any advertising, no member shall use or allow to be used any endorsement or statement of gratitude in the member's regard.*

O.C. 776-2004, s. 3.

5.01.09. *A member shall keep a complete copy of every advertisement in its original form for a period of 12 months following the date on which it was last broadcast or published.*

O.C. 776-2004, s. 3.

DIVISION VI

GRAPHIC SYMBOL

O.C. 776-2004, s. 3.

6.01.01. *The Order is represented by a graphic symbol that is in compliance with the original held by the secretary of the Order.*

O.C. 776-2004, s. 3.

6.01.02. *A member or a partnership or joint-stock company of certified general accountants reproducing the graphic symbol of the Order for advertising purposes and on stationery shall ensure that the symbol complies with the original held by the secretary of the Order.*

A member who publishes an article, an opinion, a commentary or participates in their drafting, and who uses the graphic symbol of the Order, shall include the following disclaimer: "This text does not originate from the Ordre des comptables généraux accrédités du Québec and engages the liability of its author only."

O.C. 776-2004, s. 3.

6.01.03. *No member may permit the use of the graphic symbol of the Order by a partnership or joint-stock company that does not meet the requirements of the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company (chapter C-26, r. 55).*

O.C. 1095-2005, s. 15.

DIVISION VII

NAMES OF PARTNERSHIPS OR JOINT-STOCK COMPANIES OF CERTIFIED GENERAL ACCOUNTANTS

O.C. 776-2004, s. 3.

7.01. *Subject to section 7.02, the name of a partnership or joint-stock company of certified general accountants shall include only the names of 1 or more certified general accountants practising together.*

O.C. 776-2004, s. 3.

7.02. *The name of a partnership or joint-stock company of certified general accountants may include the name of a certified general accountant who has died or retired, during the one-year period following the certified general accountant's death or retirement, provided that the certified general accountant belonged to the partnership or joint-stock company at the time of death or retirement.*

O.C. 776-2004, s. 3.

7.03. *Where a certified general accountant withdraws from a partnership or joint-stock company to practise alone or within another partnership or joint-stock company, the certified general accountant's name must be removed from the name of the first partnership or joint-stock company.*

O.C. 776-2004, s. 3.

7.04. *The name of a general or limited liability partnership of certified general accountants may end with the expression “and associates” where, in addition to the partners whose names appear in the name of the partnership, the partnership has at least 2 partners or more.*

O.C. 776-2004, s. 3; O.C. 1095-2005, s. 16.

UPDATES

R.R.Q., 1981, c. C-26, r. 30

O.C. 441-90, 1990 G.O. 2, 741

O.C. 776-2004, 2004 G.O. 2, 2545

O.C. 1095-2005, 2005 G.O. 2, 5061

S.Q. 2008, c. 11, s. 212

O.C. 1200-2009, 2009 G.O. 2, 3916

S.Q. 2009, c. 35, s. 76