



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 7

An Act to amend the Chartered Accountants Act

Introduction

Introduced by
Mr. Yvon Marcoux
Minister responsible for the administration of legislation
respecting the professions

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EXPLANATORY NOTES

This bill amends the Chartered Accountants Act to make it possible for the Ordre des comptables agréés du Québec to enter into an agreement with certain bodies exercising complementary functions with respect to the protection of the public. The agreement must specify the nature and scope of the information that may be exchanged, as well as the purpose of the communication.

The bill authorizes members of the Order to provide information relating to their professional activities or their clients, to the extent specified in the agreement.

The bill grants immunity to a body having entered into such an agreement with the Order.

Bill 7

AN ACT TO AMEND THE CHARTERED ACCOUNTANTS ACT

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Chartered Accountants Act (R.S.Q., chapter C-48) is amended by inserting the following sections after section 22:

“22.1. The Bureau may enter into an agreement with the following bodies exercising complementary functions with respect to the protection of the public: the Autorité des marchés financiers, the Canadian Public Accountability Board incorporated under the Canada Business Corporations Act (R.S.C. 1970, chapter C-32) and a body designated by the Government.

The agreement may, to the extent required for its implementation, derogate from the Acts and regulations governing the Order that pertain to the confidentiality of the information it holds. The agreement must define the nature and scope of the information the Order and the body may exchange concerning inspection, discipline or any inquiry conducted by the body or the Order regarding a professional or a professional partnership or company within which members of the Order practise, specify the purpose of the exchange of information and the conditions of confidentiality to be observed, including those pertaining to professional secrecy, and determine how information so obtained may be used.

The information communicated by the Order under the agreement must be treated by the body receiving it with as much confidentiality as if it had been obtained or was held by the Order in the exercise of the powers granted by the Professional Code. That obligation does not, however, restrict the powers granted by an Act of Québec to the Autorité des marchés financiers or a body designated by the Government as regards the communication of information.

The agreement is subject to government approval and must be published in the *Gazette officielle du Québec*.

“22.2. As long as an agreement under section 22.1 is in force, members of the Order are authorized, despite being bound by professional secrecy, to provide, to the extent specified in the agreement, information relating to their professional activities or clients to a representative of the body acting within the scope of its activities in Québec.

The information communicated under the agreement by a member of the Order must be treated by the body receiving it with as much confidentiality as if it had been obtained or was held by the Order in the exercise of the powers granted by the Professional Code. That obligation does not, however, restrict the powers granted by an Act of Québec to the Autorité des marchés financiers or a body designated by the Government as regards the communication of information.

“22.3. No proceedings may be instituted against a body having entered into an agreement under section 22.1, or any of its directors or representatives, by reason of any act performed in good faith in the exercise of their functions in Québec on the basis of information obtained in accordance with the agreement, unless an Act concerning the body provides otherwise.”

2. This Act comes into force on (*insert the date of assent to this Act*).