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Professional Code
(R.S.Q., c. C-26, s. 12)

DIVISION I
GENERAL

1. The annual reports of professional orders must correspond to the period of a fiscal year.

The annual reports must contain all the information required in Divisions II to V of this Regulation.

O.C. 981-2007, s. 1.

2. The information must be provided for the period of the fiscal year concerned and indicate, where applicable, that there has been no activity or that no information is available.

O.C. 981-2007, s. 2.

3. Within 45 days after the date of its annual general meeting, the order must send 50 copies of its annual report in paper form to the Office des professions du Québec, which sends to the Minister responsible for the administration of legislation respecting the professions the copies necessary for tabling the report in the National Assembly. The order must also send a copy of its annual report using an information technology medium specified by the National Assembly.

If changes must be made to the preparation or content of the annual report after it has been sent to the Office and to the Minister, the order must send to the Office without delay 50 copies of the changes in paper form on which the order's letterhead and the period concerned must appear. The order must also send a copy of the document using an information technology medium specified by the National Assembly.

O.C. 981-2007, s. 3; O.C. 494-2008, s. 1.

DIVISION II
PRESENTATION

4. The presentation of the annual report must include

- (1) three cover letters, namely
 - (a) a letter from the Minister to the President of the National Assembly;
 - (b) a letter from the order to the Minister; and
 - (c) a letter from the order to the Office; and
- (2) the report of the president of the order.

O.C. 981-2007, s. 4.

DIVISION III
REPORT OF ACTIVITIES

5. The report of activities of the Bureau must contain

- (1) the name of the president, the method of the president's election and the date on which the president took office;
- (2) a list of directors of the Bureau, the date on which they took office, indicating whether they have been elected or appointed and, for the elected directors, indicating, if applicable, the region and the sector of professional activity they represent;
- (3) the number of regular and special meetings of the Bureau;
- (4) a list of employees of the order and their positions;
- (5) the date of the annual general meeting of the members of the order; and
- (6) a list of the main resolutions adopted by the Bureau.

O.C. 981-2007, s. 5.

6. The report of activities of the administrative committee, if there is one, must contain

- (1) a list of members of the committee;
- (2) the number of regular and special meetings of the committee; and
- (3) a list of the main resolutions adopted by the committee.

O.C. 981-2007, s. 6.

7. The report of activities of the training committee must contain

- (1) a list of members of the committee;
- (2) the number of meetings of the committee; and
- (3) the conclusions of the committee's report on findings, if any, and those of its opinions.

O.C. 981-2007, s. 7.

8. The report of activities concerning recognition of equivalence of diplomas, training and other terms and conditions for the purpose of issuing a permit or a specialist's certificate must contain, in respect of the permits and, if applicable, specialist's certificates,

(1) the number of applications for recognition received, granted in whole or in part or refused, indicating those relating to recognition of equivalence

(a) of a diploma issued by an educational institution situated outside Québec, indicating the diplomas issued in Canada and those outside Canada;

(b) of the training of a person who does not hold a required diploma, indicating the training received, in whole or in part, in Canada outside Québec and the training received, in whole or in part, outside Canada and, if applicable, indicating the training to be acquired as specified by the order to obtain the recognition; or

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(c) of other terms and conditions, if applicable, indicating those met, in whole or in part, in Canada outside Québec and those met, in whole or in part, outside Canada and, if applicable, indicating the training to be acquired as specified by the order to obtain the recognition;

(2) the number of applicants to the profession concerned by the applications for recognition of equivalence;

(3) the number of applications for recognition received that at the end of the period have not been decided; and

(4) the actions taken by the order to facilitate recognition of equivalence of diplomas, training and, if applicable, other terms and conditions of issue of permits and specialist's certificates.

O.C. 981-2007, s. 8.

9. The report of activities relating to the issue of temporary permits, temporary restrictive permits and special permits must contain

(1) the number of applications for temporary permits received, granted or refused, indicating those based on the Charter of the French language (R.S.Q., c. C-11) and those based on the Professional Code (R.S.Q., c. C-26);

(2) the number of applications for temporary restrictive permits received, granted or refused indicating those based on

(a) the indication from the order, after examining an application for recognition of equivalence of diplomas, training or, if applicable, other terms and conditions, of the training to be acquired to obtain recognition of each equivalence; or

(b) if applicable, any of the conditions provided for in a regulation determining the legal authorizations to practise the profession outside Québec that give access to a permit or, if applicable, a specialist's certificate, or in a regulation establishing special permits;

(3) if applicable, the number of applications for special permits received, granted or refused;

(4) the number of applications for temporary permits, temporary restrictive permits referred to in subparagraph *a* of paragraph 2 and, if applicable, temporary restrictive permits referred to in subparagraph *b* of paragraph 2 and special permits received that at the end of the period have not been decided; and

(5) the actions taken by the order to facilitate the issue of temporary permits, temporary restrictive permits referred to in subparagraph *a* of paragraph 2 and, if applicable, temporary restrictive permits referred to in subparagraph *b* of paragraph 2 and special permits.

O.C. 981-2007, s. 9.

10. The report of activities relating to the issue of permits or specialist's certificates must contain, in respect of permits and, if applicable, specialist's certificates,

(1) the number of applications received, granted or refused, indicating those based on

(a) the possession of a diploma determined pursuant to the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26) and, if applicable, the fact that the other terms and conditions have been met, or the recognition of equivalence of the other terms and conditions;

(b) recognition of equivalence of a diploma issued by an educational institution situated outside Québec for the purpose of issuing a permit or, if applicable, a specialist's certificate and, if applicable, the fact that the other terms and conditions have been met or recognition of equivalence of the other terms and conditions;

(c) recognition of equivalence of the training received by a person who does not hold a required diploma for the purpose of issuing a permit or, if applicable, a specialist's certificate and, if applicable, the fact that the other terms and conditions have been met or recognition of equivalence of the other terms and conditions; and

(d) if applicable, the holding of a legal authorization to practise the profession outside Québec;

(2) the number of applicants to the practice of the profession that met, if applicable, the other terms and conditions of issue of permits and specialist's certificates and those that have begun the process;

(3) the number of applications for the permits and specialist's certificates referred to in subparagraphs *b* and *c* and, if applicable, subparagraph *d* of paragraph 1 that have been received and that at the end of the period have not been decided; and

(4) the actions taken by the order to facilitate the issue of the permits and specialist's certificates referred to in subparagraphs *b* and *c*, in respect of the recognition of equivalence of training acquired outside Québec and, if applicable, in subparagraph *d* of paragraph 1.

O.C. 981-2007, s. 10.

11. The report of activities relating to security against professional liability must contain

(1) a breakdown of members or, if applicable, classes of members entered on the roll at the end of the period according to means of security; and

(2) the amount of coverage per claim and for the aggregate of claims.

O.C. 981-2007, s. 11.

12. The report of activities relating to the indemnity fund, if there is one, must contain

(1) the maximum amount that the fund may pay to a claimant and to all claimants in respect of the same member;

(2) the number of claims received and members concerned and the total amount of the claims;

(3) the number of claims accepted in whole, claims accepted in part, members concerned and the total amount of compensation paid; and

(4) the number of claims refused and members concerned and the total amount of the claims.

O.C. 981-2007, s. 12.

13. The report of activities of the professional inspection committee must contain

(1) a list of members of the professional inspection committee and, if applicable, the name of the person responsible for professional inspection appointed by the Bureau;

(2) the number of meetings of the professional inspection committee;

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(3) the program of general supervision of the practice of the profession and a summary of the recommendations made by the professional inspection committee;

(4) the number of members visited and, if applicable, the number of forms or questionnaires sent to the members and the number returned to the committee;

(5) the number of audit reports, indicating which were drawn up after a visit and, if applicable, after the sending of a form or questionnaire;

(6) the number of members that were the subject of an inquiry and the number of inquiry reports drawn up by the professional inspection committee;

(7) the number of recommendations of the professional inspection committee to the Bureau that it require a member to successfully complete a period of refresher training or a refresher course, or require the member to do both, indicating which recommendations include a restriction or suspension of the member's right to engage in professional activities;

(8) the number of decisions of the Bureau approving the recommendations of the professional inspection committee and the number of decisions of the Bureau rejecting the recommendations; and

(9) the number of members that were the subject of a notification to the syndic, pursuant to the fifth paragraph of section 112 of the Code.

O.C. 981-2007, s. 13.

14. The report of activities relating to optional continuing education organized by the order and mandatory continuing education must contain

(1) for each continuing education activity held, the number of hours and the number of members that took part in the activity, indicating if it was mandatory; and

(2) the number and nature of penalties imposed following failure to attend mandatory continuing education, if applicable.

O.C. 981-2007, s. 14.

15. The report of activities of the syndic must contain

(1) the name of the syndic and, if applicable, assistant syndics and corresponding syndics;

(2) the number of files opened and the total number of members concerned;

(3) the number of decisions to lodge a complaint;

(4) the number of decisions to not lodge a complaint;

(5) the number of cases settled by conciliation by the syndic; and

(6) the number of cases remaining open at the end of the period.

O.C. 981-2007, s. 15.

16. The report of activities relating to the conciliation and arbitration of accounts must contain

(1) the number of applications for conciliation received;

- (2) the number of applications for conciliation rejected because of non-compliance with time limits;
- (3) the number of applications for conciliation that led to an agreement;
- (4) a list of members of the council of arbitration;
- (5) the number of council of arbitration hearings;
- (6) the number of applications for arbitration received; and
- (7) the number of arbitration awards made, indicating those in which the account in dispute was reduced and those in which it was maintained.

O.C. 981-2007, s. 16.

17. The report of activities of the review committee must contain

- (1) a list of members of the committee, indicating which members were appointed from among directors appointed by the Office or from among the persons on a list drawn up by the Office;
- (2) the number of meetings of the committee;
- (3) the number of requests for an opinion received;
- (4) the number of requests for an opinion submitted outside the prescribed time limit; and
- (5) the number of opinions given according to the nature of the conclusion or recommendation.

O.C. 981-2007, s. 17.

18. The report of activities of the committee on discipline must contain

- (1) a list of members of the committee;
- (2) the number of hearings of the committee;
- (3) the number and nature of complaints for which the hearing by the committee has been completed, indicating which complaints were lodged by the syndic or assistant syndic and which were lodged by any other person;
- (4) the number of decisions of the committee indicating
 - (a) which decisions authorized the withdrawal of the complaint;
 - (b) which decisions rejected the complaint;
 - (c) which decisions acquitted the respondent;
 - (d) which decisions found the respondent guilty;
 - (e) which decisions acquitted the respondent and which found the respondent guilty;
 - (f) which decisions found the respondent guilty and imposed a penalty, specifying its nature; and
 - (g) which decisions imposed a penalty, specifying its nature;

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(5) the number of recommendations to the Bureau according to their nature and the number of decisions of the Bureau relating to those recommendations;

(6) the number of decisions rendered by the Committee within 90 days from the time the matter was taken under advisement;

(7) the number of decisions on convictions or penalties appealed to the Professions Tribunal; and

(8) the number of appeals of convictions or penalties for which the hearing by the Professions Tribunal has been completed and the number of decisions made.

O.C. 981-2007, s. 18.

19. The report of activities relating to the unlawful practice of the profession, if applicable, and unauthorized use of a reserved title must contain

(1) the number of inquiries carried out, indicating which dealt with unlawful practice, which dealt with unauthorized use of a reserved title and which dealt with both at the same time;

(2) the number of penal proceedings instituted, indicating which dealt with unlawful practice, which dealt with unauthorized use of a reserved title and which dealt with both at the same time; and

(3) the number of judgments rendered, indicating which dealt with unlawful practice, which dealt with unauthorized use of a reserved title and which dealt with both at the same time, and indicating which judgments acquitted the respondent and which found the respondent guilty, and the total fines imposed.

O.C. 981-2007, s. 19.

20. The report on the activities of any other committee established by the Bureau that concern protection of the public must contain

(1) the name of the committee and its function;

(2) a list of members of the committee;

(3) the number of meetings of the committee; and

(4) the summary of the activities carried out.

O.C. 981-2007, s. 20.

DIVISION IV

GENERAL INFORMATION

21. The annual report must contain, if applicable,

(1) the number of permits issued according to category;

(2) the number of specialist's certificates issued according to class;

(3) the number of special authorizations granted and those renewed;

(4) the number of registrations issued;

(5) the number of members entered on the roll at the end of the period and a breakdown according to

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- (a) administrative region in accordance with the description and map of the boundaries in Schedule I to Order in Council 2000-87 (87-12-22) as it reads at the time it applies;
- (b) sex; and
- (c) the class of members established for the purposes of the assessment;
- (6) the amount of the annual assessment and of any additional assessment to be paid by the members or certain classes of members, and the date on which they must be paid;
- (7) the number of members entered on the roll at the end of the period who hold
 - (a) a temporary permit;
 - (b) a restrictive permit;
 - (c) a temporary restrictive permit;
 - (d) a special permit;
 - (e) a permit according to category; or
 - (f) a specialist's certificate according to class;
- (8) the number of members entered on the roll at the end of the period who engage in their professional activities within a partnership, indicating the type of activity;
- (9) the number of entries on the roll, indicating the number of first entries;
- (10) the number of entries on the roll with a restriction or suspension of the right to engage in professional activities;
- (11) the number of members struck off the roll according to grounds;
- (12) the number of permit suspensions or revocations according to category; and
- (13) the number of specialist's certificates revoked according to class.

O.C. 981-2007, s. 21.

DIVISION V FINANCIAL STATEMENTS

22. The financial statements for each existing fund are to be presented in accordance with the generally accepted accounting principles contained in the CPA Canada, Toronto, the CPA Canada.

O.C. 981-2007, s. 22; I.N. 2016-06-01.

23. Income in the operating statement must be apportioned, for each existing fund, among the following items:

- (1) assessments, indicating which are annual and which are additional;
- (2) premiums for the group plan or professional liability insurance fund and for the indemnity fund;

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(3) fees received from applicants to the practice of the profession and applicants for a specialist's certificate and fees relating to entry on the roll and applications for special authorizations;

- (4) proceeds from the sale of documents;
- (5) fees received for continuing education activities;
- (6) fines;
- (7) investment income; and
- (8) other income.

O.C. 981-2007, s. 23.

24. Expenses in the operating statement must be apportioned among the following activities:

(1) activities relating to the issue of permits, specialist's certificates and special authorizations and the recognition of equivalence of diplomas, training and other terms and conditions for the purpose of issuing a permit or a specialist's certificate;

- (2) activities of the training committee;
- (3) activities relating to security against professional liability;
- (4) activities relating to the indemnity fund;
- (5) activities relating to the professional inspection;
- (6) activities relating to optional continuing education organized by the order and to mandatory continuing education;
- (7) activities of the syndic;
- (8) activities relating to the conciliation and arbitration of accounts;
- (9) activities of the review committee;
- (10) activities of the committee on discipline;
- (11) activities relating to unlawful practice and unauthorized use of a reserved title;
- (12) communication activities; and
- (13) other activities.

O.C. 981-2007, s. 24.

25. The expenses associated with each of the activities listed in section 24 must be apportioned between the following categories, if applicable:

- (1) direct costs that include all the costs directly attributable to an activity and which are easily determinable; and

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(2) share of general administration costs that include all the expenses that are not considered to be direct costs of an activity.

O.C. 981-2007, s. 25.

26. This Regulation replaces, from the period of the fiscal year ending in 2008, the Regulation respecting standards for the preparation and content of annual reports of professional corporations (R.R.Q., 1981, c. C-26, r.4).

Despite the foregoing, for the periods of the fiscal years ending in 2008 and 2009, an order may continue to apply Division V of the replaced Regulation. If an order applies Division V of this Regulation for the period of the fiscal year ending in 2008, the order must continue to apply the Division for the period of the fiscal year ending in 2009.

O.C. 981-2007, s. 26.

27. *(Omitted).*

O.C. 981-2007, s. 27.

O.C. 981-2007, 2007 G.O. 2, 2977

O.C. 494-2008, 2008 G.O. 2, 2043