

N.B. In the event of a conflict of interpretation, the French version of this Regulation takes precedence.

## **Regulation respecting the keeping of records and consulting offices and the termination of practice by members of the Ordre des comptables en management accrédités du Québec**

**Professional Code**  
(R.S.Q., c. C-26, s. 91)

### **DIVISION I** **KEEPING OF RECORDS**

**1.** This Division applies to all members of the Ordre des comptables en management accrédités du Québec. Decision, 01-06-20, s. 1.

**2.** For each mandate and each client, members must keep a record in the premises where they practice their profession. Decision, 01-06-20, s. 2.

**3.** Notwithstanding section 2, where a member is a partner in a partnership, or an employee of a partnership or of a natural or legal person, the records kept by the partnership or employer concerning the services rendered by the member are considered, for the purposes of this Regulation, to be the records of the member, if the member can enter in the records his or her professional acts or information concerning the practice of the profession. If this is not the case, or if an agreement to the contrary has been entered into by the natural or legal person, the partnership and the member, the member remains bound by the requirements of section 2. Decision, 01-06-20, s. 3.

**4.** Members must enter the following elements and information in each record, and store the records as paper or electronic documents:

- (1) the name, address and phone number of the client;
  - (2) the date on which the mandate was given;
  - (3) the date on which the work was performed or presented;
  - (4) where applicable, a copy of the professional services contract or a description of the reasons for the consultation, along with any written fee agreement;
  - (5) a detailed list and description of the professional services rendered;
  - (6) the report or document presented and the recommendations made to the client;
  - (7) the correspondence and notes relating to the professional services rendered;
  - (8) the documents provided by the client;
  - (9) the documents and information gathered or verified;
  - (10) a compilation of the hours devoted to the mandate by the member and the member's personnel, if the work is to be billed on an hourly basis;
  - (11) a copy of the detailed statement of fees and costs sent to the client.
- Decision, 01-06-20, s. 4.

**5.** Where a person asks to recover a document belonging to that person from a record concerning that person, the member must add a note to the record indicating the nature of the document and the date on which it was recovered. A copy of the correspondence confirming the forwarding of the document must be kept in the record, or the note added to the record must be countersigned by the person who asked to recover the document. Decision, 01-06-20, s. 5.

**6.** Records must be kept in a room or cabinet which is not readily accessible to the public and which may be locked by means of a key or otherwise, or as electronic documents which are not accessible to the public. Decision, 01-06-20, s. 6.

**7.** Members must use a system to classify their records and the documents they contain in an ordered manner. When they use a coded identification system, they must keep a register of the codes for the records.  
Decision, 01-06-20, s. 7.

**8.** Members must keep each record for at least five years from the date on which the mandate was performed. They may use any archiving system or process giving access to the information contained in the record when it was closed.

However, members cannot destroy an original document belonging to a client without obtaining authorization from the client or, after the time limit set in the first paragraph has expired, giving the client an opportunity to recover the document.

Decision, 01-06-20, s. 8.

**9.** Records must be destroyed in a way that ensures that the information contained in them remains confidential.

Decision, 01-06-20, s. 9.

## **DIVISION II**

### **CONSULTING OFFICES**

**10.** This Division applies only to consulting offices in which members work full-time or part-time while they are partners in or employed by a natural or legal person or a partnership.

Decision, 01-06-20, s. 10.

**11.** Members must lay out their offices in a way that ensures that the identity and conversations of people in the office cannot be perceived from outside the office.

Decision, 01-06-20, s. 11.

**12.** Members' offices must be easy to find.

Decision, 01-06-20, s. 12.

**13.** Members must post their permit in public view.

Decision, 01-06-20, s. 13.

**14.** Members must post or provide a copy of the Code of ethics of certified management accountants and of the Regulation respecting the conciliation and arbitration procedure for the accounts of certified management accountants. They must also write the address of the Order on each regulation.

Decision, 01-06-20, s. 14.

**15.** Members' offices must be accessible by phone, at a number associated with the member's name or the name of the member's employer or partnership in a telephone directory accessible to clients.

Decision, 01-06-20, s. 15.

**16.** If a member publicizes a fax number, the fax machine must be in a place where the confidentiality of documents can be assured.

Decision, 01-06-20, s. 16.

**17.** Members must conduct their correspondence using headed paper containing the member's name, the name of the partnership or natural or legal person of which the member is a partner or employee, the member's designation or the graphic symbol of the Order, the address, phone number and fax number, if any, of the member's office, and the member's electronic address.

Decision, 01-06-20, s. 17.

**18.** Members who are absent must take steps, depending on the duration of their absence, to ensure that their phone calls, messages and mail are dealt with, and that urgent matters are evaluated and processed.

Decision, 01-06-20, s. 18.

## **DIVISION III**

### **TERMINATION OF PRACTICE**

**19.** This Division applies to the disposal of the records, books and registers that must be kept by members. This Division does not apply to members who terminate their practice or are subject to a decision limiting their right to practice while they are a partner in or employed by a partnership or a natural or legal person. However, this Division applies when all the partners in a partnership terminate their practice at the same time. Decision, 01-06-20, s. 19.

#### *§1. Permanent termination of practice*

**20.** Members who decide to terminate their practice permanently, or who terminate their practice permanently because they have accepted a position that prevents them from completing the mandates entrusted to them, must notify the secretary of the Order by registered mail, 15 days before the date of termination, of the date on which they will terminate their practice and of the name, address and phone number of the member who has agreed to be the assignee of the elements listed in section 19, and forward to the secretary a copy of the agreement of assignment.

A member who is unable to agree on an assignment must notify the secretary, by registered mail, that the secretary will take possession of the elements listed in section 19 on the date set for the termination of practice. Decision, 01-06-20, s. 20.

**21.** When members die or are permanently struck off, have their permit revoked, or terminate their practice permanently for any other reason, the secretary takes possession of the elements listed in section 19 within 90 days following the death or within 30 days following the striking off or revocation, except if an assignment has been agreed and a copy of the agreement has been forwarded to the secretary within the same time period along with the information listed in section 20. Decision, 01-06-20, s. 21.

**22.** If an assignment has been agreed but cannot be carried out, the secretary takes possession of the elements listed in section 19. Decision, 01-06-20, s. 22.

**23.** The assignee or the secretary, as the case may be, must, within 30 days after taking possession of the elements listed in section 19, either

- (1) publish a notice twice, at 10 days' interval, in a newspaper distributed in the region in which the member practiced, setting out
  - (a) the date on which, and reason for which, the assignee or secretary took possession of the elements;
  - (b) the time available to clients to accept the assignment, recover the elements that belong to them from the record, or request a transfer to another professional;
  - (c) the address, phone number and office hours for contacting the assignee or secretary; or
- (2) send a written notice to each client of the member whose practice has been terminated, containing the information listed in subparagraph 1.

When a notice has been published and the interest of a client so requires, a written notice containing the information listed in subparagraph 1 of the first paragraph must be sent, in addition, to that client. The notice must set out the time after which the assignee or the secretary may, on behalf of the client, begin to act professionally other than in a conservational capacity.

A copy of any notice published or sent by an assignee must be forwarded to the secretary. Decision, 01-06-20, s. 23.

**24.** After taking possession of the elements listed in section 19, the assignee or the secretary must take the necessary conservational measures to safeguard the interests of the member whose practice has terminated and the interests of the member's clients and, if applicable, inform the clients of their situation. The assignee or secretary, as the case may be, must respect a person's right to be made aware of any documents concerning that person in a record constituted on that person, and to obtain a copy of the documents at the person's expense. Decision, 01-06-20, s. 24.

**25.** An assignee or secretary who takes possession of the elements listed in section 19 must keep them for a period of at least five years from the date of the termination of practice.

The secretary may, during this period assign the elements listed in section 19 to an assignee.  
Decision, 01-06-20, s. 25.

*§2. Temporary termination of practice*

**26.** Members who decide to terminate their practice temporarily for more than three months, or who terminate their practice temporarily because they have accepted a position that prevents them from completing the mandates entrusted to them, must notify the secretary of the Order by registered mail, 15 days before the date of termination, of the date on which they will terminate their practice and of the name, address and phone number of the member who has agreed to be the provisional custodian of the elements listed in section 19, and forward to the secretary a copy of the agreement of provisional custody.

A member who is unable to agree on provisional custody must notify the secretary, by registered mail, of the date on which the secretary, or the provisional custodian appointed by the Bureau, will take possession of the elements listed in section 19.

A member who decides to temporarily terminate practice for a period of less than three months must ensure that the necessary conservation measures are taken to safeguard the interests of the member's clients.  
Decision, 01-06-20, s. 26.

**27.** When a member is temporarily struck off or the member's permit is suspended for a period of more than 30 days, or when the member temporarily terminates practice for any other reason, the secretary takes possession of the elements listed in section 19 within 30 days from the date on which the temporary striking off or suspension takes effect, except if the member agrees to a provisional custody and sends a copy of the agreement to the secretary within the same time period, along with the information listed in section 26.

A member who is unable to agree to a provisional custody must notify the secretary, by registered mail, and the secretary must notify the member of the date on which the secretary, or a provisional custodian appointed by the Bureau, will take possession of the elements listed in section 19.  
Decision, 01-06-20, s. 27.

**28.** If provisional custody has been agreed but cannot be carried out, the secretary takes possession of the elements listed in section 19.  
Decision, 01-06-20, s. 28.

**29.** In cases where the temporary termination of practice, temporary striking off or suspension of the right to practice is to last more than three months, the provisional custodian or secretary is required to comply with the obligations of section 23.  
Decision, 01-06-20, s. 29.

**30.** Sections 24 and 25 apply to a provisional custodian or secretary who takes possession of the elements listed in section 19 in accordance with this Division.  
Decision, 01-06-20, s. 30.

**31.** The secretary or provisional custodian, as the case may be, must return to the member the elements listed in section 19 of which the secretary or provisional custody has taken possession pursuant to this Division, as soon as the temporary termination of practice, temporary striking off or suspension ends.  
Decision, 01-06-20, s. 31.

*§3. Limitation of the right to practice*

**32.** When a decision rendered against a member by the committee on discipline or the Bureau restricts the member's right to practice and determines the professional acts that the member is not authorized to engage in,

the member must find a member to act as a provisional custodian within 30 days of the date on which the restriction takes effects with regard to the elements listed in section 19 in connection with the professional acts that the member is not authorized to engage in.

If the member is not able to agree on provisional custody within that time limit, the provisional custodian appointed by the Bureau or the secretary takes possession of the elements listed in section 19 in connection with the professional acts that the member is not authorized to engage in.

Decision, 01-06-20, s. 32.

**33.** If a provisional custody has been agreed on but cannot be carried out, the secretary takes possession of the elements listed in section 19.

The secretary may assign the elements listed in section 19 to a provisional custodian, who remains subject to the obligations set out in section 23 if the restriction lasts more than three months.

Decision, 01-06-20, s. 33.

**34.** Sections 24 and 25 apply to a provisional custodian or secretary who takes possession of the elements listed in section 19 pursuant to this Division.

Decision, 01-06-20, s. 34.

**35.** Nothing in this Regulation is to be construed as excluding the use of computers or any other technique to store records, provided that the confidentiality of the records is assured.

Decision, 01-06-20, s. 35.

**36.** Omitted. Decision, 01-06-20, s. 36.

**37.** Omitted. Decision, 01-06-20, s. 37.