

30 May 2015

Board Leadership Calgary

Who's Who in the Compliance Zoo?

“Compliance Checklist”

A risk management resource for boards and staff

Disclaimer: This presentation and checklist is meant to help groups understand how governance and compliance might relate, in consideration of board liability. The way these topics have been connected to fiduciary duties does not equal a literal translation of legal accountabilities and priorities. Various compliance matters, if mismanaged, can result in different penalties ranging from: fines, legal action, or dissolution of the association.

Fiduciary Duty of: LOYALTY	Fiduciary Duty of: CARE	Fiduciary Duty to: ACT WITHIN SCOPE OF AUTHORITY
Slide #	Compliance Topic, Including Web Link	Source
8	“How do we incorporate?”	
	“Societies” (common) https://www.servicealberta.ca/716.cfm	Service Alberta
	“Non-Profit Companies” (common) https://www.servicealberta.ca/714.cfm	Service Alberta
9	“What’s the difference between bylaws, policies and procedures?”	
	“Bylaw Checklist” (page 2) https://www.servicealberta.ca/pdf/Forms/Special_Resolution_Examples_%289%29.pdf	Societies Act
	“Drafting and Revising Bylaws...” http://www.muttart.org/sites/default/files/downloads/publications/drafting_revising.pdf	The Muttart Foundation
10	“What are the filings and timelines we need to know?” (Corporate Registry)	
	“Forms - Societies” https://www.servicealberta.ca/847.cfm	Service Alberta
	“Forms - Non-Profit Companies” https://www.servicealberta.ca/848.cfm	Service Alberta
11	“How long do we have to keep our records?”	
	“Keeping Records” http://www.nevcon.com/resources/recordkeeping.pdf	Canada Revenue Agency
	“Type of record and length of retention” (ARCHIVED) http://www.cra-arc.gc.ca/E/pub/tg/charitiesnews-26/charitiesnews26-01-e.html	Canada Revenue Agency
13	“What’s the worst thing that can happen? What do we do in a conflict?”	
	Community Mediation Calgary Society (Free Resource!) http://www.mediation.ab.ca/	
	Lawyer Referral Service (Free Resource!) http://www.lawsociety.ab.ca/public/lawyer_referral.aspx	
15	“What’s the difference between charitable status and not-for-profit status?”	
	“Registered charity vs. non-profit organization” http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/rgstrtn/rght-eng.html	Canada Revenue Agency
	“Applying for registration” http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/menu-eng.html	Canada Revenue Agency

16	<i>“What’s the difference between hiring employees and hiring contractors?”</i>	
	“Employee or Self-employed?” http://www.cra-arc.gc.ca/E/pub/tg/rc4110/rc4110-14e.pdf	Canada Revenue Agency
17	<i>“What do we need to file?”</i>	
	“The T2 Short Return” (for non-profits without charitable status) http://www.cra-arc.gc.ca/E/pbg/tf/t2short/t2short-13e.pdf	Canada Revenue Agency
	“Registered Charity Information Return” (T3010) http://www.cra-arc.gc.ca/E/pbg/tf/t3010/t3010-15e.pdf	Canada Revenue Agency
	“Non-Profit Organization (NPO) Information Return” (T1044) http://www.cra-arc.gc.ca/E/pbg/tf/t1044/t1044-14e.pdf	Canada Revenue Agency
	“GST/HST Information for Charities” http://www.cra-arc.gc.ca/E/pub/gp/rc4082/rc4082-13e.pdf	Canada Revenue Agency
	“GST/HST Information for Non-Profit Organizations” http://www.cra-arc.gc.ca/E/pub/gp/rc4081/rc4081-13e.pdf	Canada Revenue Agency
	“Remitting payroll [source] deductions” http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/pymnts/menu-eng.html	Canada Revenue Agency
18	<i>“What are ‘financial internal controls’? Do we have to do an audit?”</i>	
	“Financial Responsibilities of Not-for-Profit Boards” http://www.muttart.org/sites/default/files/downloads/publications/financial_responsibilities.pdf	The Muttart Foundation
23	<i>“What do we need to comply with?” (regarding Labour Law)</i>	
	“What You Need to Know About Employment Standards” https://alis.alberta.ca/ep/eps/tips/tips.html?EK=12371	Alberta Learning Information Service
	“Employment Standards Fact Sheets” http://work.alberta.ca/employment-standards/999.html	Alberta Employment Standards
25	Safe Workplace Standards from Occupational Health and Safety http://work.alberta.ca/documents/WHS-OHS-OP-F024.pdf	Occupational Health and Safety
	“Alberta Human Rights Commission” http://www.albertahumanrights.ab.ca/	Alberta Human Rights Commission
27	<i>“What grant (\$\$\$) opportunities exist for not-for-profits?”</i>	
	“Charity Village, Funders” https://charityvillage.com/directories/funders.aspx	Charity Village
28	<i>“How do AGLC gaming funds work?”</i>	
	“AGLC, Gaming for Charities” (funding is for the “charitable sector”) http://www.aglc.gov.ab.ca/charitiesandnonprofit/ <i>Sidenote: “Liquor Licences”: http://www.aglc.gov.ab.ca/licences/</i>	Alberta Gaming & Liquor Commission
Some Other “Conditional” Compliance Matters Not Included in this Presentation (as a Takeaway)		
	“Public Health Act, Food Regulation” http://www.qp.alberta.ca/documents/Regs/2006_031.pdf	Public Health Act
	“City of Calgary, Special event permits” http://www.calgary.ca/CSPS/Fire/Pages/Event-planning/Special-events-permit.aspx	City of Calgary
	“City of Calgary, Bylaws” http://www.calgary.ca/CA/city-clerks/Pages/Legislative-services/Bylaws.aspx	City of Calgary
	“Building Owner’s Responsibilities for Fire Safety Equipment” http://www.calgary.ca/CSPS/Fire/Documents/2010-2503-CFD-building-owners-brochure.pdf	Calgary Fire Dept.
	Use of Music for Public Purposes “SOCAN, Tariffs & Forms” http://www.socan.ca/licensees/music-use	SOCAN

**To help monitor (and ensure) compliance, a “risk management” system should be considered by the board.*