

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

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

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