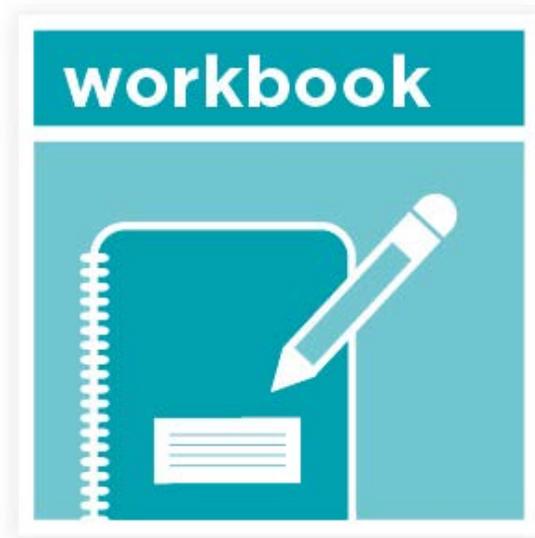




ACCREDITATION
PREPARATION
WORKBOOK



A Resource for Charities and Nonprofits
Applying to Imagine Canada's

Standards Program



Social Prosperity Wood Buffalo (www.socialprosperity.ca) developed this workbook in partnership with Imagine Canada (www.imaginecanada.ca). It was used for the 2012-2013 Social Prosperity Wood Buffalo Accreditation Preparation Workshop Series. All information about the Standards Program contained in this workbook was current at the time of publication.



Copyright in the standards and evidence required to demonstrate compliance with the standards are owned by Imagine Canada. Completion of this workbook does not equal accreditation. Use of the Standards Program Trustmark is restricted to organizations that have been granted a license to use the mark. Organizations interested in applying for accreditation should contact Imagine Canada for current information on Program requirements and deadlines.

This workbook does not present legal or professional advice. Social Prosperity Wood Buffalo, Imagine Canada, and The University of Waterloo are not liable for the use of the information contained in this workbook.

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Thanks to the Suncor Energy Foundation for their generous support of
Social Prosperity Wood Buffalo.



SUNCOR
ENERGY
FOUNDATION



SOCIAL PROSPERITY WOOD BUFFALO PROJECT SUMMARY

The Faculty of Arts at the University of Waterloo is participating in a social change process in collaboration with the Suncor Energy Foundation and stakeholders in Wood Buffalo, Alberta. The five-year project known as Social Prosperity Wood Buffalo is building organizational capacity and using a collective impact approach to mobilize sectors and implement dynamic social innovations to solve complex problems. Our shared vision to improve quality of life in Wood Buffalo has brought together stakeholders from industry, the nonprofit sector, government and higher education. Together, we are developing processes and tools to help the community become more socially prosperous, resilient and sustainable.

This workbook was prepared by Katharine Zywert, M.Sc., Project Officer, Social Prosperity Wood Buffalo at the University of Waterloo.

SPECIAL THANKS to all who kindly contributed to the creation of this workbook by suggesting resources, reviewing drafts, and providing their insightful comments:

Nancy Mattes, Director, Social Prosperity Wood Buffalo at the University of Waterloo

Cathy Barr, Senior Vice President, Imagine Canada

Lynn Chambers, Manager, Standards Program, Imagine Canada

Karen Alebon, Manager, Ethical Code Program, Imagine Canada

Meg Kwasnicki, Senior Manager, Library and Knowledge Mobilization, Imagine Canada

Cathy Brothers, Executive Director in Residence, Capacity Waterloo Region



ACCREDITATION PREPARATION WORKBOOK

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LETTER OF SUPPORT, IMAGINE CANADA



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May 20, 2013

Imagine Canada is proud to have partnered with Social Prosperity Wood Buffalo at the University of Waterloo to develop training and resources to help charities and nonprofits in Wood Buffalo become accredited by Imagine Canada's Standards Program. This partnership was, in my view, a model of how charitable and nonprofit organizations can use strategic partnerships to extend their reach and impact.

The Standards Program, which was officially launched just one year ago this month, offers a Canada-wide set of shared standards for charities and nonprofits designed to strengthen their capacity in five fundamental areas. The Program is first and foremost a capacity-building initiative. Organizations wishing to demonstrate publicly that they meet the standards may, however, participate in a voluntary peer-review-based accreditation process. To date, more than 150 charities and nonprofits have signed up to go through the accreditation process and more than 30 have already been accredited.

Our experience with the Standards Program – and the feedback we have received from Program participants – is that going through an accreditation process such as this is one of the best things an organization can do to strengthen its infrastructure and set itself up for success. Accredited organizations can focus on their mission secure in the knowledge that they have sound governance, financial management, fundraising and HR policies and practices in place. I truly hope this is the experience of organizations in Wood Buffalo.

On behalf of Imagine Canada, I would like to thank Social Prosperity Wood Buffalo, the University of Waterloo, the charities and nonprofits that participated in the accreditation preparation workshops, and the Suncor Energy Foundation for their contributions to this project.

Yours truly,

A handwritten signature in black ink, appearing to read "Marcel Lauzière", written over a light blue circular stamp.

Marcel Lauzière
President and CEO



LETTER OF SUPPORT, UNIVERSITY OF WATERLOO

UNIVERSITY OF
WATERLOO

OFFICE OF THE PRESIDENT
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May 2013

Dear Citizens of Wood Buffalo,

The Social Prosperity Wood Buffalo Accreditation Preparation Workbook is an exceptional new resource that will greatly enhance the ability of nonprofits and charities to be agents of social change.

The workbook was developed and pilot tested by Social Prosperity Wood Buffalo at the University of Waterloo to offer Wood Buffalo's organizations some valuable assistance in achieving accreditation through Imagine Canada's Standards Program. During the pilot test, the workbook proved to be a comprehensive guide for building the organizational capacity that nonprofits and charities need to effectively deliver the community programs and services that are essential to improving quality of life.

With Suncor Energy Inc.'s visionary new funding model and generous support, Social Prosperity Wood Buffalo is working to build a more resilient and sustainable community. One big step in that process is helping Wood Buffalo's nonprofit sector achieve accreditation so they can clearly demonstrate to funders and community members that they meet national standards of excellence.

Our institution has a long history of anticipating the needs of society and seizing opportunities to lead in new and emerging areas, so we are very proud of Social Prosperity Wood Buffalo — especially Katharine Zywert's leadership in the development of the workbook — and Imagine Canada's collaborative efforts to produce this terrific resource.

Congratulations to all!

Yours sincerely,

A blue ink handwritten signature, appearing to read "Feridun Hamdullahpur", is written over a horizontal line.

Feridun Hamdullahpur
President and Vice-Chancellor

/DA





LETTER OF SUPPORT, SUNCOR ENERGY FOUNDATION



May 2013

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Suncor Energy Foundation is proud to be able to support this workbook for those preparing to participate in the Imagine Canada Accreditation process. As one of the many community initiatives that have developed from Social Prosperity Wood Buffalo, this project has provided several benefits. Not only has this wonderful resource been developed to help organizations prepare for Accreditation, but the process of working together as a group of distinct organizations with both executive directors, and board members, has helped to strengthen the Wood Buffalo community and build capacity in the sector even before the hard work of accreditation is complete.

We believe that community resilience is developed through strong relationships and trust. If these conditions are in place, then organizations, staff and volunteers are able to identify issues that impact across the community and are more able to come together to work collaboratively to address those issues.

Through Social Prosperity Wood Buffalo and the University of Waterloo, the non-profit, or social benefit, sector has been able to learn together, and through learning they have been able to have different discussions about their services and their community. The process of working through the Imagine Canada accreditation guidelines has helped to build the capacity in the community, and the output of that work - this Accreditation Preparation Workbook - will enable other organizations in the community to build on this work and establish new working relationships.

As all of us work towards addressing increasingly complex issues in society, we need to start with our own capacity to participate. As every organization becomes stronger they are able to extend their reach and their contribution to the overall community and as a result become sustainable and resilient.

We want to congratulate and thank those that take on this endeavor.

Sincerely,

A handwritten signature in blue ink that reads "Cathy Glover". The signature is fluid and cursive, with the first name "Cathy" and last name "Glover" clearly distinguishable.

Cathy Glover

Director, Community Investment



INTRODUCTION

SOCIAL PROSPERITY WOOD BUFFALO'S ACCREDITATION PREPARATION WORKBOOK

Accreditation builds the capacity of nonprofits and charities by encouraging them to develop strong policies and processes that contribute to increased organizational resilience and impact. Nonprofits and charities in education, health, and other areas have long understood the benefits of accreditation for their organizations and programs. Imagine Canada's new [Standards Program](#) now offers the first sector-wide initiative through which Canadian nonprofits and charities in any domain can be accredited. Becoming accredited through Imagine Canada's [Standards Program](#) demonstrates to funders and community members that an organization is meeting national standards of excellence.

The Social Prosperity Wood Buffalo Accreditation Preparation Workbook is designed to help nonprofit and charitable organizations prepare to apply for accreditation through Imagine Canada's [Standards Program](#). Each section includes explanations of the standards and provides tools and resources to assist organizations to come into compliance. The Accreditation Preparation Workbook was developed to address a need among organizations in Wood Buffalo that wished to become accredited but did not yet have all the necessary policies and procedures in place. The workbook was piloted in Social Prosperity Wood Buffalo's Accreditation Preparation Workshop Series, which was held in Fort McMurray in 2012-2013. The workshop series assisted nonprofits and charities to prepare their policies and procedures and to complete their applications by providing resources, peer support, and expert facilitation by Cathy Brothers, Executive Director in Residence at Capacity Waterloo Region.

The Accreditation Preparation Workbook can also serve as a capacity-building resource for organizations that do not intend to apply for accreditation through Imagine Canada at this time but that wish to align their policies and processes with nationally recognized standards.

Social Prosperity Wood Buffalo's [Accreditation Preparation Workbooks](#) are now available for free download to all nonprofits and charities.

HOW TO USE THIS WORKBOOK

Social Prosperity Wood Buffalo's Accreditation Preparation Workbook is organized into five sections corresponding to the five areas of the standards: [Board Governance](#), [Financial Accountability and Transparency](#), [Fundraising](#), [Staff Management](#), and [Volunteer Involvement](#).

This workbook was released in September 2013; all information presented in this workbook pertains to the standards as they appeared in September 2013.



THIS WORKBOOK INCLUDES:

1. Explanations of why each standard is important¹
2. Resources that will help your organization come into compliance with the standards
3. A fillable text box for taking notes
4. A table for recording next steps for each section of the standards
5. Standards and Evidence Checklists for Level 1, 2, and 3 organizations
6. An accreditation timeline
7. An alphabetical list of all resources and citations from each section of the workbook

WORKING THROUGH THE STANDARDS

This workbook presents detailed instructions regarding how to demonstrate compliance with each standard in [Imagine Canada's Standards Program](#). It includes explanations of each standard, resources to help your organization comply with the standards, samples of required evidence, and a fillable text box for taking notes.

When preparing your application to Imagine Canada's Standards Program, keep in mind the following general suggestions:

CREATE CONSISTENT MATERIALS:

Whether you're adapting existing policies or creating new policies and procedures to submit with your application, ensure that these materials are written and presented in a consistent style and format. While not a formal requirement, this is good practice and will communicate professionalism and care to your reviewers.

BE CLEAR AND CONCISE:

Descriptions of processes do not need to be long or overly complex. Write policies and procedures in clear language and ensure that all descriptions submitted with your application are succinct and easy to understand.

THERE ARE MANY WAYS TO DEMONSTRATE COMPLIANCE:

Canada's nonprofit sector is incredibly diverse, encompassing community, sports, religious, educational, and many other types of organizations. Given this vast diversity, the evidence required to demonstrate that an organization is in compliance with a standard varies greatly from one organization to the next. What a local skating club submits as a description of a process or a policy may be very different from what a nonprofit daycare submits. This is normal and expected.

¹ Explanations of why each standard is important may include good practices related to that standard. While this information can help your organization develop responses to the standards, following these good practices is not mandatory. The only evidence that *is* mandatory is that listed as "Evidence Required" below each standard in the workbook.



IMAGINE CANADA STANDARDS

SECTION A: BOARD GOVERNANCE

BOARD LEADERSHIP

STANDARD A1

Standard	Level 1	Level 2	Level 3
A1. ²	The organization has a mission statement that is approved and revisited by the board at least every five years to assess its continuing relevance.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process board uses to review mission statement</i> • <i>Date board last reviewed mission statement</i> 		

STANDARD A1 EXPLAINED

What is a mission statement and why is it important? A mission statement is a short, written statement that describes the core purpose of the organization including what it does, for whom and why. The mission statement should be sufficient to guide the strategies and actions of an organization, describe its overall goal, provide a sense of direction, and guide decision-making.³

In order to effectively govern a nonprofit organization, the board of directors must have a clear understanding of the organization's mandate. This is provided by the mission statement, which presents an organization's primary purpose or goals. A mission statement tells the world why your organization exists.⁴ Everything an organization does should align with its mission. Boards must review their organization's mission statement regularly to ensure that it continues to express the organization's highest aims and commitments.⁵ Effective reviews of the mission statement should always involve the full board as well as the Executive Director or most senior staff person.⁶

² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³ "Standards Program Definitions," Imagine Canada, May 2011, p. 5.

⁴ "Strategic Planning: Train the Trainer Workshop Handout," Cathy Brothers, 2012, p. 5.

⁵ "[Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.](#)" Industry Canada, 2002, p. 7.

⁶ *Ibid.*, p. 13.



A great mission statement:

- is concise and easy to understand
- distinguishes your organization from others with a similar mandate
- inspires others to support your organization's important work

RESOURCES



["How to create an effective non-profit mission statement,"](#) Frances Pandolfi, Harvard Business Review Blog, March 14th 2011.



["The Importance of Mission, Vision, and Values,"](#) Beth Deazeley, October 2009.

NOTES



STANDARD A2

Standard	Level 1	Level 2	Level 3
A2. ⁷	The board ensures a strategic plan is in place.	The board is responsible for approving a strategic plan and has a process in place to evaluate progress in achieving the plan's priorities.	
Evidence Required	<ul style="list-style-type: none"> • <i>Organization's strategic plan</i> 	<ul style="list-style-type: none"> • <i>Organization's strategic plan</i> • <i>Motion from board meeting at which strategic plan was approved</i> • <i>Process board uses to evaluate progress in achieving plan's priorities</i> 	

STANDARD A2 EXPLAINED

Definition: Strategic Plan⁸

The strategic plan is a document that outlines the desired future for the organization and provides a roadmap that defines how the organization will achieve it. The roadmap contains broad directions as well as more specific ways they will be achieved. The plan usually addresses critical issues, opportunities and threats facing the organization and allocates appropriate resources to pursue the strategic directions.

What is strategic planning and why is it important? Strategic planning, the process by which the board determines how the organization will accomplish its mission, is one of the primary duties of nonprofit and charitable boards of directors.⁹ Strategic planning is an opportunity to explore an organization's potential, test ideas, question outdated practices, and develop new and innovative strategies that challenge the status quo in pursuit of greater social impact. It allows the board to set priorities for action that shape decision making throughout the organization.¹⁰

The benefits of strategic planning include:¹¹

- Identifying important issues (often by conducting a SWOT analysis)
- Identifying potential resources
- Developing a framework for action
- Creating a clear plan that can be used in communications and marketing as well as in funding proposals

⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁸ "Standards Program Definitions," Imagine Canada, May 2011, p. 7.

⁹ "Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices," Industry Canada, 2002, p. 11.

¹⁰ "Strategic Planning Workshop Presentation," Cathy Brothers for Capacity Waterloo Region, Sept. 30th 2011.

¹¹ Ibid.



- Developing a tool for managing change
- Increasing creative thinking
- Allowing the board to discover shared values
- Building trust and respect among board members
- Creating a positive organizational culture

RESOURCES



Strategic Planning for Nonprofit Organizations: A Practical Guide and Workbook (Second Edition). Michael Allison and Jude Kay, CompassPoint Nonprofit Services, 2005. John Wiley & Sons, Inc.: San Francisco.



["Ten Keys to Successful Strategic Planning for Nonprofit and Foundation Leaders."](#) *Richard A. Mittenenthal, TCC Group, 2002.*

NOTES



BOARD OVERSIGHT

STANDARD A3

Standard	Level 1	Level 2	Level 3
A3. ¹²	The board is accountable for the recruitment and orientation of the most senior staff person in the organization.	The board is accountable for the recruitment and orientation of the most senior staff person in the organization. The recruitment process is fair and transparent, and managed in a professional manner by the board. The board is accountable to ensure that the most senior staff person receives the appropriate orientation required to assume his/her responsibilities.	
Evidence Required	<ul style="list-style-type: none"> • <i>Process board uses for recruiting and orienting most senior staff person</i> 		

STANDARD A3 EXPLAINED

Definition: Most Senior Staff Person¹³

The person who reports to the board of directors and to whom any other employee of the organization reports either directly or indirectly. Common titles for the most senior staff person include President, Chief Executive Officer and Executive Director.

Recruiting the most senior staff person: Hiring and monitoring the Executive Director or most senior staff person is one of the primary responsibilities of the Board of Directors of a nonprofit or charitable organization.¹⁴ It is important to have processes in place for recruiting a new Executive Director to ensure that the best possible candidate is selected for the job and to avoid crisis as your organization transitions between one Executive Director and the next.

Why is orienting the most senior staff person important? Effective orientation has been demonstrated to improve job performance as well as to instill a sense of commitment among new employees.¹⁵

¹² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹³ "Standards Program Definitions," Imagine Canada, May 2011, p. 5.

¹⁴ "[Hiring a Director for a Nonprofit Agency: A Step-by-Step Guide.](#)" Kurt J. Jenne and Margaret Henderson, *Popular Government*, Spring 2000, p. 25.

¹⁵ "[HR Management Standards: Second Edition.](#)" ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 12.

RESOURCES

RECRUITING THE MOST SENIOR STAFF PERSON



[“Hiring a Director for a Nonprofit Agency: A Step-by-Step Guide.”](#)

Kurt J. Jenne and Margaret Henderson, *Popular Government*, Spring 2000.



[“Hiring and Performance Appraisal of the Executive Director: A Self-Guided Workbook.”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.



[“Hiring the Right Executive Director for your Organization: One Size Does Not Fit All.”](#) Board Development Program, Community Engagement and Inclusion Branch, Alberta Culture, 2009.

ORIENTING THE MOST SENIOR STAFF PERSON:



[“Orientation Checklist.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit (available for download as a word document at the bottom of the page), ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Orientation.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



NOTES

STANDARD A4

Standard	Level 1	Level 2	Level 3
A4. ¹⁶	The most senior staff person reports to the board and has a written job description or terms of reference.	The most senior staff person reports to the board, has a detailed job description or terms of reference, annual performance objectives and an annual performance review.	
Evidence Required	<ul style="list-style-type: none"> • <i>Most senior staff person's job description or terms of reference</i> 	<ul style="list-style-type: none"> • <i>Most senior staff person's job description or terms of reference</i> • <i>Most senior staff person's current performance objectives</i> • <i>Date of most recent performance review</i> 	

STANDARD A4 EXPLAINED

Why is a written job description important? The board of directors is responsible for monitoring the performance of the organization's most senior staff person in order to ensure that the organization is functioning effectively.¹⁷ A formal job description lists all the activities and competencies required for the most senior staff

¹⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁷ "Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices." Industry Canada, 2002, p. 11.



person's position and creates a structure with which to assess individual performance.¹⁸ Written job descriptions also provide a sense of professionalism when recruiting a new ED / CEO.

Job descriptions usually include:¹⁹

- A list of the position's duties, tasks, and responsibilities
- A description of how the position advances the organization's goals
- A list of required experience and competencies
- Any special requirements (for instance, a police check)
- A list of key relationships to the organization's stakeholders

Why are annual performance objectives important? Level 2 and 3 organizations must develop annual performance objectives for their most senior staff person and conduct an annual performance review. Annual performance objectives should assess progress toward the nonprofit or charitable organization's strategic plan²⁰ and measure success against annual work plans and the most senior staff person's job description.²¹

Benefits of regular performance reviews of the Executive Director or most senior staff person include:²²

- Increased understanding among board members of the role of the Executive Director and of day-to-day operations
- Increased understanding of progress toward the organization's mission
- Ability to respond more effectively to shifts in the external environment including changes to funding and community needs
- Enhanced communication between board members and the Executive Director
- Ability to proactively address emerging challenges
- Enhanced performance of the Executive Director

RESOURCES

JOB DESCRIPTIONS:



["Job Description Template,"](#) in the HR Council for the Nonprofit Sector's HR Toolkit (available for download as a word document), ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

¹⁸ ["HR Management Standards: Second Edition,"](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 9.

¹⁹ Ibid., p. 9.

²⁰ Ibid., p. 13.

²¹ ["Performance Management for Executive Directors,"](#) in HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

²² ["Hiring and Performance Appraisal of the Executive Director,"](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008, p. 34.

RESOURCES



[“Job Profile - Executive Director.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

PERFORMANCE MANAGEMENT:



[“Evaluating Your Executive Director’s Performance.”](#) Board Development Program, Community Engagement and Inclusion Branch, Alberta Culture, 2012.



[“Hiring and Performance Appraisal of the Executive Director: A Self-Guided Workbook.”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.



[“Performance Management.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

NOTES



STANDARD A5

Standard	Level 1	Level 2	Level 3
A5. ²³	The total compensation package of the most senior staff person is approved by the board or a board committee and expenses are reviewed at least annually by a member(s) of the board.		
Evidence Required	<ul style="list-style-type: none"> • <i>Motion from board or committee meeting at which total compensation package for most senior staff person was approved</i> • <i>Date of most recent review of expenses</i> 		

STANDARD A5 EXPLAINED

Definition: Total Compensation Package²⁴

The sum total of all rewards (cash and other) that are provided to an employee, including: base salary, commission, bonus, car allowance, housing allowance, benefits, pension, etc.

Why does the board (or a board committee) need to approve the most senior staff person's total compensation package and review expenses at least annually? The board is responsible for determining and reviewing the compensation package of the organization's most senior staff person. When reviewing the most senior staff person's total compensation package once per year, it is important that the board review all related expenses.

The HR Council for the Nonprofit Sector identifies **three forms of compensation**,²⁵ all of which should be considered when reviewing the total compensation package of your organization's most senior staff person:

Direct financial compensation consisting of pay received in the form of wages, salaries, bonuses and commissions provided at regular and consistent intervals

Indirect financial compensation including all financial rewards that are not included in direct compensation and can be understood to form part of the social contract between the employer and employee such as benefits, leaves, retirement plans, education, and employee services

Non-financial compensation referring to topics such as career development and advancement opportunities, opportunities for recognition, as well as work environment and conditions"

²³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁴ "Standards Program Definitions," Imagine Canada, May 2011, p. 7.

²⁵ Definitions from "[Compensation Defined](#)," in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



RESOURCES



[“Compensation & Benefits.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

NOTES



STANDARD A6

Standard	Level 1	Level 2	Level 3
A6. ²⁶	Not applicable	The board annually discusses the succession plan for the most senior staff position in the organization.	
Evidence Required		<ul style="list-style-type: none"> • <i>Date board last discussed succession plan for most senior staff position</i> 	

STANDARD A6 EXPLAINED

Definition: Succession Plan²⁷

A succession plan sets out how potential departures of key personnel would be dealt with in the short-term and long-term through internal or external candidates. It could define key competencies, identify pools of talent and outline how current staff members are being developed to fill positions.

What is succession planning and why is it important? A succession plan describes how an organization will respond to the expected or unexpected departure of their most senior staff person. Organizations may find it helpful to create two succession plans: one that reflects long-term planning and one for emergencies. Having an effective succession plan in place for the most senior staff person improves organizational resilience by:²⁸

- Avoiding disaster should an Executive Director leave unexpectedly
- Strengthening operations and building capacity within the organization by training staff, board members, and volunteers to perform aspects of the most senior staff person's role
- Building leadership competencies within staff and volunteers throughout the organization, strengthening the nonprofit sector as a whole and enabling organizations to achieve greater positive impact in the communities they serve

²⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁷ "Standards Program Definitions," Imagine Canada, May 2011, p. 7.

²⁸ "[Building Leaderful Organizations: Succession Planning for Nonprofits.](#)" Tim Wolfred, 2008. Baltimore, Maryland: The Annie E. Casey Foundation, p. 3.

RESOURCES



[“Succession Planning.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Building Leaderful Organizations: Succession Planning for Nonprofits.”](#) Tim Wolfred, 2008. Baltimore, Maryland: The Annie E. Casey Foundation.



Capacity Waterloo Region POLICY TITLE: EXECUTIVE SUCCESSION

In order to protect the Board from sudden loss of Chief Executive Officer services, the Chief Executive Officer may not have circumstances where staff are unfamiliar with Board and Chief Executive Officer issues and processes.

NOTES



STANDARD A7

Standard	Level 1	Level 2	Level 3
A7. ²⁹	The organization has a process to identify its major strategic and operational risks and a plan to minimize and mitigate these risks. The plan is reviewed annually by the board.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process used to identify major strategic and operational risks</i> 	<ul style="list-style-type: none"> • <i>Process used to identify major strategic and operational risks</i> • <i>Plan to mitigate and minimize risks</i> • <i>Date plan last reviewed by board</i> 	

STANDARD A7 EXPLAINED

What is risk? Risk is anything that could prevent a nonprofit from achieving its mission.³⁰ An organization's risks can be considered in terms of its four primary assets:³¹

1. People (board members, volunteers, staff, clients/participants, donors, etc.)
2. Property (buildings, facilities, equipment, contents, important papers)
3. Income (grants, contributions, contracts, investment earnings)
4. Goodwill (reputation, ability to raise funds, stature in the community, appeal to prospective volunteers / board members / staff)

Definition: Operational Risks³²

Operational risks are risks arising from the organization's people, systems, strategies and processes or from external events which have a negative impact on its assets, including physical, financial and human resources, programmatic content and material and its integrity and reputation. It also includes other categories such as fraud risks, legal risks, and physical or environmental risks.

Definition: Strategic Risks³³

Strategic risks are associated with the strategic direction of an organization. Strategic risks are often a function of uncertainties that may be driven by government policy, competition, court decisions or a change in stakeholder requirements.

Why is identifying and planning to minimize risk important? Assessing and mitigating the risks facing a nonprofit or charitable organization is one of the primary

²⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁰ "Key Risks & What To Do About Them," Imagine Canada, 2009, p. 1.

³¹ Ibid.

³² "Standards Program Definitions," Imagine Canada, May 2011, p. 5.

³³ Ibid., p. 7.



responsibilities of the board of directors.³⁴ Every nonprofit faces risks, and risks can never be completely removed.³⁵ What is most important is that your organization is aware of the risks involved in its programs and activities and that it takes reasonable action to avoid harm to its board members, volunteers, staff, clients, property, or reputation in the course of its operations.³⁶

Effectively managing risk will help your organization to:³⁷

1. Prevent or reduce harm to your people or damage to their property
2. Prevent or reduce damage to your nonprofit's reputation and public image
3. Help you attract and maintain the confidence of your stakeholders
4. Increase peace of mind
5. Keep regulators happy
6. Reduce the chance of a lawsuit
7. Help obtain (or keep) strong insurance coverage at a competitive price
8. Assist in clearly defining insurance needs, particularly as needs and activities change
9. Save nonprofit resources by preventing loss of time, assets, income, property, or people
10. Lessen the chance of disruptive investigation
11. Inform decision-making
12. Reduce uncertainty by knowing what could happen
13. Risk management can be a valid defense in a lawsuit
14. Risk management can be a valid defense in a lawsuit even if an employee or volunteer did not follow your policy (by demonstrating that your organization took reasonable steps to mitigate risks)

RESOURCES



[“Developing a Risk Management Strategy: Five Steps to Risk Management in Nonprofit and Charitable Organizations.”](#) Karen Six and Eric Kowalski, Imagine Canada, 2005.



[“Legal Risk Management Checklist for Charities.”](#) Terrance S. Carter and Jaqueline M. Demczur, Carters Professional Corporation, 2011.

³⁴ [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.”](#) Industry Canada, 2002, p. 63.

³⁵ [“Developing a Risk Management Strategy: Five Steps to Risk Management in Nonprofit and Charitable Organizations.”](#) Karen Six and Eric Kowalski, Imagine Canada, 2005, p. 2.

³⁶ Ibid.

³⁷ “Risk Management: Buying into it’ in Key Risks & What To Do About Them,” Imagine Canada, 2009, p. 5-8.



RESOURCES



[“Legal Risk Management Checklist for Not-for-Profit Organizations.”](#)
Terrance S. Carter and Jaqueline M. Demczur, Carters Professional Corporation, 2011.



[MyRiskManagementPlan.ca](#) by Imagine Canada.



[Nonprofit Risk Management Center.](#)



[Risk Management: Strategies and Tactics.](#) Volunteer Alberta.

NOTES



STANDARD A8

Standard	Level 1	Level 2	Level 3
A8. ³⁸	The organization has a process to review its insurance coverages. A summary report is reviewed annually by the board.		
Evidence Required	<ul style="list-style-type: none"> • <i>Date board last reviewed summary report on insurance coverages</i> 		

STANDARD A8 EXPLAINED

Why is it important to review insurance coverages? Insurance protects your organization's people and property from injury, loss, or damage incurred in the course of your organization's operations. This standard seeks to ensure that nonprofit and charitable organizations possess adequate insurance coverages based on their programs, services, and other activities. Board members need to be familiar with their organization's insurance policies in order to protect their organization and themselves from risk.

What kind of insurance does my organization need? The amount and kind of insurance an organization needs to purchase depends on the programs and / or services the organization offers as well as the kind of activities it conducts.³⁹ Boards should consider whether insurance policies are sufficient given their organization's mission and operations, and should be familiar with any limitations of their policies.⁴⁰ Limitations can include exclusion of coverage for sexual or physical abuse, limitations related to the geographic area covered by the policy or limitations regarding who is covered by the policy.⁴¹ Most general liability insurance policies only cover claims made in the context of an organization's operations. Nonprofit and charitable organizations should also consider obtaining additional directors' and officers' liability insurance to protect against claims involving board decisions or actions.⁴² Board members need to understand their organization's insurance policies as they could be held personally liable if the organization is unable to meet its financial obligations.

38 Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

39 "Insurance for Voluntary Organizations: Things to Consider." Insurance Bureau of Canada, 2007, p. 3.

40 "Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices." Industry Canada, 2002, p. 77.

41 Ibid., p. 72.

42 Ibid., p. 71.

RESOURCES

RESOURCE CENTRES



[Imagine Canada's Insurance and Liability Resource Center for Nonprofits: Insurance Information for Charities and Nonprofits.](#)

ARTICLES AND TOOLKITS



["Directors' and Officers' Liability Insurance: How are You Managing? A Guide for Directors and Officers Leading Nonprofits."](#) Alberta Voluntary Sector Insurance Council.



["Insurance for Voluntary Organizations: Are Your Volunteers and Clients Covered?"](#) Insurance Bureau of Canada, 2011.



["Insurance for Voluntary Organizations: Things to Consider."](#) Insurance Bureau of Canada, 2007.



["Insurance Toolkit for the Voluntary Sector: A Guide for Nonprofits and Charities."](#) Prepared for the Alberta Voluntary Sector Insurance Council by the Calgary Chamber of Voluntary Organizations, 2006.



NOTES

STANDARD A9

Standard	Level 1	Level 2	Level 3
A9. ⁴³	The board or a board committee oversees the organization's compliance with its own governing documents (e.g., letters patent, by-laws) and all applicable federal, provincial and municipal laws and regulations. Organizations conducting programs outside Canada will also abide by applicable laws, regulations and conventions in that jurisdiction, unless these are in conflict with laws in Canada.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process board uses to oversee the organization's compliance with its own governing documents and all applicable laws and regulations</i> 		

STANDARD A9 EXPLAINED

What governing documents does my organization need to comply with? The operations of nonprofit and charitable organizations in Canada are governed by documents including:⁴⁴

- The statute under which the organization is incorporated
- The organization's letters patent

⁴³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁴⁴ "[Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.](#)" Industry Canada, 2002, p. 8



- The organization's bylaws
- The organization's governance or policy manuals, if applicable

Why is it important to be in compliance with these governing documents? By law, the letters patent and bylaws constitute a contract between a nonprofit or charitable organization and its members.⁴⁵ Board members can be held personally liable if their organization fails to act in accordance with its governing documents.⁴⁶ Establishing and following a process at the board level to ensure that the organization acts in accordance with its governing documents mitigates this risk and protects the organization from liability. If the organization wishes to undertake activities that are beyond the scope of its letters patent, it must create supplementary letters patent that include these amendments.⁴⁷

RESOURCES



[“Alberta Legislation of Significance for Charities,”](#) Charity Central, Legal Resource Center, 2011.



[Canada Not-for-Profit Corporations Act](#)



[“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,”](#) Industry Canada, 2002.

45 [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,”](#) Industry Canada, 2002, p. 27.

46 *Ibid.*, p. 8.

47 *Ibid.*, p. 65.



NOTES

GOVERNANCE POLICIES⁴⁸ & PROCESSES

STANDARD A10

Standard	Level 1	Level 2	Level 3
A10. ⁴⁹	The organization identifies its stakeholders and ensures there is a strategy for regular and effective communication and consultation with them about the organization’s achievements and work.		
Evidence Required	• <i>Strategies and practices used to communicate and consult with stakeholders</i>		

STANDARD A10 EXPLAINED

Definition: Stakeholders⁵⁰

A stakeholder is a person, group or organization that has a direct or indirect stake in the organization because he/she/it can affect or be affected by the objectives, actions and policies of the organization.

Who are my organization’s stakeholders and why do we need to communicate with them? One of the primary tasks of nonprofit and charitable boards of directors

⁴⁸ Governance policies are board-approved policies (but not the by-laws) that relate to the governance of the organization. Governance policies could include the board terms of reference, terms of reference for the most senior staff person, limits of authority, terms of office, election of directors, etc. - “Standards Program Definitions,” Imagine Canada, May 2011, p. 4.

⁴⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

⁵⁰ “Standards Program Definitions,” Imagine Canada, May 2011, p. 6.



is to communicate openly to its stakeholders, including its members and the broader community it serves.⁵¹ The effectiveness of an organization depends on maintaining positive relationships with its stakeholders and on meeting their expectations to the extent that this does not compromise the organization's mission, values, or strategies.⁵²

An organization's stakeholders may include⁵³:

- Members
- Clients or participants
- The most senior staff person
- Employees
- Volunteers
- Individual donors
- Partners
- Funders
- Business donors or sponsors
- The broader community

RESOURCES



[“Understanding Your Stakeholders: A Best Practice Guide for the Public Sector.”](#) Ipsos MORI, Social Research Institute, November 2009.

NOTES

⁵¹ [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.”](#) Industry Canada, 2002, p. 11.

⁵² “‘Governance’ in Key Risks & What To Do About Them,” Imagine Canada, 2009, p. 10.

⁵³ *Ibid.*, p. 9.



STANDARD A11

Standard	Level 1	Level 2	Level 3
A11. ⁵⁴	Not applicable	The organization has codes of ethics/conduct that apply to directors, staff and volunteers.	
Evidence Required		<ul style="list-style-type: none"> • <i>Codes of ethics/conduct</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to code</i> 	

STANDARD A11 EXPLAINED

What are codes of ethics / conduct and why are they important? Codes of ethics or codes of conduct present the ethical principles that guide behaviour and decision-making within an organization. The purpose of the policy is to provide staff, volunteers and other interested persons with guidelines for making ethical choices in the conduct of their work. It may also outline how the organization intends to treat its volunteers, employees and clients. Principles may include, for example, acting with honesty, accuracy and integrity and respecting privacy and confidentiality.⁵⁵

The benefits of creating codes of ethics / conduct include:⁵⁶

- Establishing clear expectations for behaviour
- Building a reputation for credibility
- Strengthening organizational values
- Discouraging unethical behaviour
- Mitigating risks related to conflicts of interest and legal liability

RESOURCES



[“Board Members’ Code of Conduct Sample Policy.”](#) Nonprofit Sector Leadership Program, Dalhousie University, 2006.

⁵⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

⁵⁵ “Standards Program Definitions,” Imagine Canada, May 2011, p. 2.

⁵⁶ “[Ethics and Nonprofits.](#)” Deborah L. Rhode and Amanda K. Packel, *Stanford Social Innovation Review*, Summer 2009, p. 34.

RESOURCES



[“Code of Conduct: HR Policies & Employment Legislation.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

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STANDARD A12

Standard	Level 1	Level 2	Level 3
A12. ⁵⁷	The organization has conflict of interest policies for board, staff, and volunteers that provide for disclosure, review and decision on actual or perceived conflicts of interest.		
Evidence Required	<ul style="list-style-type: none"> • <i>Conflict of interest policies for board, staff, and volunteers</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to conflict of interest policy</i> 		

STANDARD A12 EXPLAINED

What is a conflict of interest? Real or perceived conflicts of interest can occur when the personal interests of board members, staff, or volunteers are in conflict

⁵⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.



with the interests of the nonprofit or charitable organization with which he or she is affiliated. For the board, conflicts of interest might arise when a director:⁵⁸

- Has a personal interest in a proposed contract with the nonprofit organization
- Has an interest in a proposed contract because he or she is an employee or stakeholder in the organization with which the nonprofit is contracting
- Has an interest in a proposed contract because he or she is also a board member in the organization with which the contract is proposed

What is a conflict of interest policy?⁵⁹ A conflict of interest policy is a policy that requires that directors, officers, staff and volunteers act in the best interest of the organization and stipulates that they should not be controlled or restricted by any external entity or interest group. The policy (or related procedures) should require disclosure, review and decision on actual or potential conflicts in order to ensure that all conflicts of interest or the appearance of one, within the organization and the board are appropriately managed through disclosure, recusal or other means. The conflict of interest policy should ensure that no person benefits inappropriately, or appears to benefit inappropriately, from any transactions in which the organization is involved.

Why is it important to have a conflict of interest policy? Directors of nonprofit or charitable corporations have a legal obligation to act in the best interests of their organization.⁶⁰ As such, it is essential that members of a nonprofit or charitable board of directors understand their role and avoid any actions that could be construed as conflicts of interest.⁶¹ Section 98 of the [Canada Corporations Act](#) instructs directors to declare a conflict of interest as soon as it becomes apparent.⁶² In cases where legislation does allow contracts in which a director has a conflict of interest to be ratified, the director must declare his or her interest and abstain from voting on related matters.⁶³ (Also see Standard B12.) Having a defined conflict of interest policy will help boards of directors navigate cases in which conflicts of interest arise.

Conflict of interest policies should include:⁶⁴

- Guidelines on what types of circumstances constitute a conflict of interest
- Consequences for failing to disclose a conflict of interest

⁵⁸ [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,”](#) Industry Canada, 2002, p. 25-26.

⁵⁹ “Standards Program Definitions,” Imagine Canada, May 2011, p. 3.

⁶⁰ [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,”](#) Industry Canada, 2002, p. 3.

⁶¹ *Ibid.*, p. 11.

⁶² *Ibid.*, p. 25.

⁶³ *Ibid.*, p. 24.

⁶⁴ *Ibid.*, p. 25-26.



RESOURCES



[“Conflict of Interest Sample Policy.”](#) Non-profit Sector Leadership Program, Dalhousie University, 2007.



[“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.”](#) Industry Canada, 2002.

NOTES



STANDARD A13

Standard	Level 1	Level 2	Level 3
A13. ⁶⁵	The organization has a privacy policy that is posted in a readily accessible location on its website.		
Evidence Required	<ul style="list-style-type: none"> • <i>Privacy policy</i> • <i>Website address where privacy policy can be accessed</i> 		

STANDARD A13 EXPLAINED

Why is it important to have a privacy policy? Protecting the personal information of nonprofit staff, volunteers, and clients fosters a strong reputation for integrity. This has become an essential part of a nonprofit's accountability to its stakeholders, many of whom are increasingly concerned about how their personal information is stored, used, and transferred.⁶⁶

What government legislation does my organization need to comply with when creating its privacy policy? In 2004, the federal government initiated the [Personal Information Protection and Electronic Documents Act \(PIPEDA\)](#). PIPEDA applies to all nonprofits and charitable organizations that are conducting commercial activities, defined as "...any particular transaction, act or conduct or any regular course of conduct that is of a commercial character, including the selling, bartering or leasing of donor, membership or other fundraising lists. " In certain provinces, including Alberta, BC, and Quebec, provincial privacy legislation has been deemed "substantially similar" to PIPEDA, and should be followed instead.⁶⁷ Organizations in Alberta can use the [Protecting Personal Information: A Workbook for Nonprofit Organizations](#). (Government of Alberta, March 2010) to determine what should be included in their privacy policy. The workbook also contains a sample privacy policy template.

RESOURCES



["The Application of the Personal Information Protection and Electronic Documents Act to Charitable and Not-for-profit Organizations,"](#) Fact Sheet from the Office of the Privacy Commissioner of Canada, 2004.

⁶⁵ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁶⁶ ["Protecting Personal Information: A Workbook for Nonprofit Organizations,"](#) Government of Alberta, March 2010.

⁶⁷ ["Canada's Federal and Provincial Privacy Laws for Nonprofits,"](#) Blog by Tierney Smith for TechSoup Canada, June 9th, 2011.



RESOURCES



[“Canada’s Federal and Provincial Privacy Laws for Nonprofits.”](#)
Blog by Tierney Smith for TechSoup Canada, June 9th, 2011.



[“Personal Information Privacy Act: Frequently Asked Questions.”](#)
Service Alberta, January 2010.



[“Privacy Policy Checklist by Charity Central.”](#) Legal Resource Center, 2010.



[Protecting Personal Information: A Workbook for Nonprofit Organizations.](#) Government of Alberta, March 2010.

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STANDARD A14

Standard	Level 1	Level 2	Level 3
A14. ⁶⁸	The organization responds promptly to complaints by external stakeholders. The organization informs the board at least annually of the number, type and disposition of complaints received.	The organization has a complaints policy applicable to external stakeholders that is posted in a readily accessible location on its website. The organization responds promptly to complaints by external stakeholders. The organization informs the board at least annually of the number, type and disposition of complaints received.	
Evidence Required	<ul style="list-style-type: none"> • <i>Most recent report to board on complaints OR excerpt from minutes of meeting at which report was delivered verbally</i> 	<ul style="list-style-type: none"> • <i>Complaints policy</i> • <i>Website address where complaints policy can be accessed</i> • <i>Most recent report to board on complaints OR excerpt from minutes of meeting at which report was delivered verbally</i> 	

STANDARD A14 EXPLAINED

Why is it important to have a process for addressing complaints promptly?

Every organization at one point or another will receive complaints. Instead of viewing complaints as a nuisance, they can be seen as an opportunity to consider the organization’s activities and to make changes that could improve programs, services, or operations. Providing simple and meaningful ways for external stakeholders to express complaints will strengthen your organization’s reputation by demonstrating that it takes their needs seriously.⁶⁹ Addressing complaints promptly also helps avoid escalation and is a sound risk management practice.

Why is it important for the board to be made aware of complaints received?

Complaints that express dissatisfaction with an organization’s programs, services, or activities can inspire change, leading to improvements in an organization’s operations or ability to fulfill its mission.⁷⁰ Reviewing complaints may also alert board members to risks they may not have considered. A complaints and

⁶⁸ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

⁶⁹ “[The Eye of the Beholder: Managing Reputation Risk,](#)” Carlye Christianson and Melanie Lockwood Herman, Nonprofit Risk Management Center.

⁷⁰ “[Uncommon Sense,](#)” Melanie Lockwood Herman, Nonprofit Risk Management Center E-News, April 27, 2011.



compliments approach can allow both positive and constructive feedback to be captured and communicated to the board and other stakeholders.

RESOURCES



[“Complaints Policy and Procedure.”](#) Imagine Canada, 2011.



[“I Have a Complaint!”](#) Nonprofit Risk Management Center, 2012.

NOTES



STANDARD A15

Standard	Level 1	Level 2	Level 3
A15. ⁷¹	Not applicable		The organization has established and implemented policies and procedures that enable individuals to come forward with information on illegal practices or violations of organizational policies. This “whistleblower” policy must specify that the organization will not retaliate against, and will protect the confidentially of, individuals who make good-faith reports.
Evidence Required			<ul style="list-style-type: none"> • <i>Whistleblower policy and procedures</i>

STANDARD A15 EXPLAINED

Why is it important for Level 3 organizations to have a whistleblower policy?

Whistleblower policies and procedures protect individuals who discover that an organization is engaged in illegal practices or conduct that goes against an organization’s policies or other governing documents. Ensuring that “whistleblowers” who disclose illegal or unethical practices are protected from retaliation cultivates transparency and accountability in the workplace.⁷² Protecting whistleblowers also increases the likelihood that nonprofit or charitable organizations will be made aware of unethical or illegal conduct internally instead of from law enforcement, other regulatory bodies, or the media.⁷³

RESOURCES



[“Sample Employee Protection \(Whistleblower\) Policy.”](#) Nonprofit Risk Management Center.

⁷¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

⁷² [“Whistleblower Protections in the Nonprofit Sector.”](#) Jason M. Zuckerman, Nonprofit Risk Management Center.

⁷³ Ibid.

RESOURCES



[“Sample Whistleblower Protection Policy.”](#) National Council of Nonprofits, 2010.



[“Whistleblower Protections in the Nonprofit Sector.”](#) Jason M. Zuckerman, Nonprofit Risk Management Center.

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STANDARD A16

Standard	Level 1	Level 2	Level 3
A16. ⁷⁴	The board holds a sufficient number of meetings annually to ensure appropriate direction and oversight of the organization's activities. At minimum, the board should hold two meetings per year at which the agenda is not restricted to a specific issue or issues (e.g., appointment of officers).		
Evidence Required	<ul style="list-style-type: none"> • <i>Copies of two board meeting agendas from last 12 months</i> 		

STANDARD A16 EXPLAINED

Why is it important for nonprofit and charitable organizations to hold at least two meetings with an unrestricted agenda? Board meetings are the most significant venue in which board members are made aware of and assess the activities of a charity or nonprofit.⁷⁵ This standard recognizes that in order to govern effectively, the board of directors must hold at least two meetings in addition to meetings that address specific issues such as the appointment of officers.

RESOURCES



[“Meetings that Work,”](#) Board Development Program, Voluntary Sector Services Branch, Alberta Culture and Community Spirit, 2009.

NOTES

⁷⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁷⁵ [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,”](#) Industry Canada, 2002, p. 47.



STANDARD A17

Standard	Level 1	Level 2	Level 3
A17. ⁷⁶	The board has written terms of reference.	The board has written terms of reference outlining how it will review, approve, and monitor the mission/strategic direction, annual budget and key financial transactions, compensation practices and policies, and fiscal and governance policies.	
Evidence Required	<ul style="list-style-type: none"> • <i>Copy of the overall board terms of reference as well as any relevant committee terms of reference</i> 		

STANDARD A17 EXPLAINED

Definition: Board Terms of Reference⁷⁷

A document approved by the board that specifies the stewardship responsibilities of the board of directors and their accountabilities to the organization's members and stakeholders.

Why are terms of reference important? Board and committee terms of reference describe the purpose and operating structure of a nonprofit or charitable organization's board of directors. By setting clear expectations, terms of reference guide behaviour and provide a framework for board decision-making. Terms of reference should be written in clear, concise language so that they are easy to understand and follow.⁷⁸ Board terms of reference should describe the purpose of the group and outline board members' responsibilities.

The scope of responsibilities included in the board terms of reference (sometimes called 'mandate' or 'job description') usually includes:⁷⁹

- setting the strategic direction (approving strategies and goals)
- managing the most senior staff person
- monitoring the organization's performance (overseeing the conduct of the business of the organization)
- overseeing risk management
- approving policies appropriate for the business of the organization
- establishing procedures for good governance

⁷⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁷⁷ "Standards Program Definitions," Imagine Canada, May 2011, p. 1.

⁷⁸ "[Board Development: Committees](#)," Board Development Program, Voluntary Sector Services Branch, Alberta Culture and Community Spirit, 2009, p. 3.

⁷⁹ "Standards Program Definitions," Imagine Canada, May 2011, p. 1.



Committee terms of reference should include:⁸⁰

- The name of the committee
- The committee's purpose
- Important duties and responsibilities
- The committee's composition and roles
- Meeting details
- Resources, including financial resources and staff support
- Annual objectives
- Reporting details
- Process for review and evaluation of the committee
- Approval date and review date of the terms of reference

RESOURCES



["Board Development: Committees."](#) Board Development Program, Voluntary Sector Services Branch, Alberta Culture and Community Spirit, 2009, p. 3.

NOTES

⁸⁰ "Standards Program Definitions," Imagine Canada, May 2011, p. 1.



STANDARD A18

Standard	Level 1	Level 2	Level 3
A18. ⁸¹	The board is comprised of no less than 3 (but preferably 5 or more) directors, a majority of whom must be at arm's length to each other, to the most senior staff person and/or other management staff. No employee may be a director.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> 		

STANDARD A18 EXPLAINED

Why is it important for the boards of nonprofits and charities to consist of at least three members that are at arm's length to each other and to the most senior staff person? The [Canada Not-for-profit Corporations Act](#) states that any soliciting corporation must have a minimum of three directors.⁸² Requiring directors to be at arm's length from one another and to the most senior staff person and other management staff ensures that board members act in the best interests of the organization and avoid conflicts of interest. It also helps to maintain the diversity of the board, one of the board's key responsibilities.⁸³

RESOURCES



[“Board Building - Recruiting and Developing Effective Board Members for Not-for-Profit Organizations, A Self-Guided Workbook,”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.



[“Building Board Diversity,”](#) Board Development Program, Community Engagement & Inclusion Branch, Alberta Culture, 2012.

⁸¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁸² [“Number of Directors' in New Legislation Canada Not-for-Profit Corporations Act: The Directors,”](#) Corporations Canada.

⁸³ [“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,”](#) Industry Canada, 2002, p. 11.



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STANDARD A19

Standard	Level 1	Level 2	Level 3
A19. ⁸⁴	No member of the board is entitled to receive, either directly or indirectly, any salary, wages, fees, commissions or other amount for services rendered to the organization in their capacity as a director.		
Evidence Required	• <i>Evidence organization is meeting this standard (e.g., policy on compensation of board members, excerpt from by-laws, etc.)</i>		

STANDARD A19 EXPLAINED

Why is it important that board members of charitable and nonprofit organizations not receive financial compensation for their role as a director?

This standard prohibits board members from receiving monetary compensation in return for their service as a director of the board. “In their capacity as a director” implies that board members may be paid for services they provide to the nonprofit or charitable organization in another role, for example as a consultant (although a director in this position must abide by all conflict of interest policies and procedures). In the case of charities that are registered under the Income Tax Act, certain

⁸⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.



provinces prohibit directors from receiving any remuneration in any capacity, as this is seen as an inherent conflict of interest.⁸⁵ (Also see Standard B12).

RESOURCES



[“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.”](#) Industry Canada, 2002.

NOTES

⁸⁵ [“Remuneration of Directors, Officers and Members’ in New Legislation Canada Not-for-Profit Corporations Act: The Directors.”](#) Corporations Canada.



STANDARD A20

Standard	Level 1	Level 2	Level 3
A20. ⁸⁶	A process is in place to ensure orientation of new board members. Board members must understand their legal and fiduciary responsibilities, exercise due diligence consistent with their duty of care, be familiar with the organization's activities and fully informed of the financial status of the organization.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process used to orient new board members and summary of orientation content</i> 		

STANDARD A20 EXPLAINED

Why is it important to orient new board members? Orientation of new board members is an essential component of creating an effective board of directors.⁸⁷ In order to govern a nonprofit or charitable organization, board members must be informed of the organization's goals and activities and must also understand their role as board members, including their personal liability for the organization's finances and actions.

Orientation of new board members might include the following:

- The organization's letters patent
- The organization's bylaws
- The organization's recent annual reports
- The organization's policies and procedures
- A document describing the role of the board of directors, such as the ["Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,"](#) Industry Canada, 2002.
- The role of the board in hiring, performance evaluation, compensation management, and firing, if needed, of ED/CEO.
- The organization's mission statement
- The organization's strategic plan or long-term goals
- The programs and services offered by the organization
- The organization's administrative structure
- The organization's financial status, budget, and funding structure

⁸⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁸⁷ ["Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices,"](#) Industry Canada, 2002, p. 91.

RESOURCES

BOARD ORIENTATION:



[“Board Building - Recruiting and Developing Effective Board Members for Not-for-Profit Organizations, A Self-Guided Workbook.”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.



[“Building a Board Member’s Manual.”](#) Non-Profit Sector Leadership Program, Dalhousie University, 2006.



[“Effective Director Orientation.”](#) Beth Deazeley, Nov. 2009.

LEGAL AND FIDUCIARY RESPONSIBILITIES OF BOARD MEMBERS:



[The Canada Not-for-profit Corporations Act.](#)

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STANDARD A21

Standard	Level 1	Level 2	Level 3
A21. ⁸⁸	Proper minutes of board meetings and record of policies are kept.		
Evidence Required	<ul style="list-style-type: none"> • <i>One example of board minutes from the last 12 months</i> • <i>Description of how policies are recorded and retained</i> 		

STANDARD A21 EXPLAINED

Why is it important to record board meetings and retain policies? Preparing and retaining proper minutes from board meetings is an essential part of a transparent and accountable governance process and serves to preserve a record of agenda items discussed, documentation reviewed, votes taken, and decisions made.⁸⁹ Minutes from board meetings record organizational history and can play an important role in risk management by demonstrating that directors have exercised a reasonable standard of care in decisions made regarding the organization. Board minutes can also be a useful tool for orientation and training of new board members, employees, or volunteers. Similarly, policies guide practice within nonprofit and charitable organizations and must therefore be recorded and retained. All board members, staff, and volunteers of an organization should be familiar with the organization's policies.

RESOURCES



[“Governing Documents: Minutes.”](#) Charity Central Essentials, Legal Resource Center, Edmonton, AB. 2010.

⁸⁸ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁸⁹ “‘Governance’ in Key Risks & What To Do About Them,” Imagine Canada, 2009, p. 6.



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STANDARD A22

Standard	Level 1	Level 2	Level 3
A22. ⁹⁰	The board has a process to annually review plans for succession to the positions of board chair and committee chairs.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process board uses to annually review plans for succession to positions of board chair and committee chairs</i> 		

STANDARD A22 EXPLAINED

Why is it important to have a succession plan for the board chair and committee chairs? The board of directors of a charity or nonprofit is responsible for board succession planning.⁹¹ Planning for succession to the positions of board chair and committee chairs minimizes disruption as directors leave or join the board and allows the board to ensure that important skills continue to be represented among its members and committees.⁹² Like planning for the succession of the Executive Director or other staff members, board succession planning increases the resilience of the organization and builds capacity among board members.

⁹⁰ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁹¹ "Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices," Industry Canada, 2002, p. 11.

⁹² "Succession Planning for the Board," Beth Deazeley, Feb. 2010, p. 1.



RESOURCES



[“Succession Planning Checklist: Board Members.”](#) Federation of Community Organizations & Nonprofit Sector Leadership Program, Dalhousie University, 2008.



[“Succession Planning for the Board.”](#) Beth Deazeley, Feb. 2010.

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STANDARD A23

Standard	Level 1	Level 2	Level 3
A23. ⁹³	Not applicable	The board has a process to annually consider development opportunities for potential board chairs and committee chairs.	
Evidence Required		<ul style="list-style-type: none"> • <i>Process board uses to annually consider development opportunities for potential board chairs and committee chairs</i> 	

STANDARD A23 EXPLAINED

Why must the board consider development opportunities for potential board chairs and committee chairs? Providing developmental opportunities for board members is a valuable practice⁹⁴ that represents an investment in individual board members, the effectiveness of the board as a group, and the impact of the organization in the community.⁹⁵ Opportunities for development build the skills and experience of board members and help retain the right people on your organization's board.⁹⁶

Effective opportunities for board development:⁹⁷

- Are pertinent for the individual director and for the board as a whole
- Meet the needs of board members and of the organization
- Advance the organization's priorities
- Are relevant for the board member outside the board room
- Are convenient and cost-effective
- Increase understanding of the organization's mission, structure, and/or stakeholders

Development opportunities for board members might include:⁹⁸

- Information sessions during meetings
- In-house training and workshops
- Board retreats
- External workshops or conferences

⁹³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

⁹⁴ "National Study of Board Governance Practices in the Non-profit and Voluntary Sector in Canada." Strategic Leverage Partners Inc., 2006, p. 50.

⁹⁵ "Board Building - Recruiting and Developing Effective Board Members for Not-for-Profit Organizations, A Self-Guided Workbook." The Muttart Foundation and Alberta Culture and Community Spirit, 2008, p. 47.

⁹⁶ Ibid.

⁹⁷ Ibid., p. 48.

⁹⁸ Ibid., p. 48.



- Books, articles, and other learning resources
- Distance education
- Meetings focused on reflection and dialogue

RESOURCES



[“Board Building - Recruiting and Developing Effective Board Members for Not-for-Profit Organizations, A Self-Guided Workbook,”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.

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STANDARD A24

Standard	Level 1	Level 2	Level 3
A24. ⁹⁹	Not applicable	The board has a process to annually review its performance.	The board has a process to annually review the performance of individual directors and the board as a whole.
Evidence Required		<ul style="list-style-type: none"> • <i>Process board uses to review its performance including date of most recent review</i> 	<ul style="list-style-type: none"> • <i>Process board uses to review the performance of individual directors and the board as a whole including date of most recent review</i>

STANDARD A24 EXPLAINED

Why does the board need to review its performance? Evaluating its own performance is a way for the board to build capacity and to demonstrate its commitment to ongoing learning and improvement. Although not a requirement for this standard, good practice suggests that time should be allocated during each board meeting to conduct a brief evaluation of the meeting in order to enhance effectiveness in the future. In addition, the board should evaluate its performance annually along with the performance of the board chair.¹⁰⁰ The board should engage an external facilitator if board members have difficult or contentious relationships that may hinder their ability to conduct meaningful evaluations of themselves or their peers. Annual evaluations may also contain input from members or stakeholders.¹⁰¹

Benefits of evaluating the board and its individual directors include:¹⁰²

- Recognizing the significance of the board's role and the commitment made by its directors
- Ensuring that activities are accomplished and that board members receive enough support to fulfill their roles
- Encouraging accountability by evaluating how effective the board is at its work
- Providing recognition to board members, which may help with motivation and retention
- Helping the board and individual directors to improve their performance

⁹⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁰⁰ "Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices." Industry Canada, 2002, p. 92.

¹⁰¹ Ibid., p. 93.

¹⁰² "Board Building - Recruiting and Developing Effective Board Members for Not-for-Profit Organizations, A Self-Guided Workbook." The Muttart Foundation and Alberta Culture and Community Spirit, 2008, p. 57.



- Creating a record of information that can be useful when recruiting new board members
- Giving board members an opportunity to self-identify if their role on the board is not a good fit¹⁰³

RESOURCES



[“20 Questions Directors of Not-for-profit Organizations Should Ask About Board Recruitment, Development and Assessment.”](#) Richard LeBlanc and Hugh Lindsay, Canadian Institute of Chartered Accountants, 2010.



[“Board Building - Recruiting and Developing Effective Board Members for Not-for-Profit Organizations. A Self-Guided Workbook.”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.



[“Board Self-Evaluation Questionnaire: A Tool for Improving Governance Practice for Voluntary and Community Organizations.”](#) Nonprofit Sector Leadership Program, Dalhousie University, 2005.

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¹⁰³ Lynn Chambers, Manager of the Standards Program at Imagine Canada, personal communication, September 2012.



SECTION B: FINANCIAL ACCOUNTABILITY AND TRANSPARENCY

FINANCIAL ACCOUNTABILITY¹⁰⁴

STANDARD B1

Standard	Level 1	Level 2	Level 3
B1. ¹⁰⁵	Organizations must complete annual financial statements in accordance with an acceptable accounting framework as identified by the Canadian Institute of Chartered Accountants (CICA).		
Evidence Required	<i>See B2 for required evidence.</i>		

STANDARD B1 EXPLAINED

Definition: Financial Statements¹⁰⁶

The statements of the financial activities of the organizations, normally including:

- a balance sheet, which shows assets, liabilities and equity at year-end;
- a statement of income, which shows the results of operations for the year;
- a statement of retained earnings, which summarizes changes in retained earnings during the year;
- a statement of cash flows, which shows operating, investing, and financing activities, and how these activities affect the cash position; and,
- notes to financial statements, which are an integral part of financial statements, and which provide additional explanations and details concerning financial statement items.

Why is it important to complete annual financial statements? Overseeing the financial affairs of a nonprofit or charitable organization is one of the most important roles of the board of directors. Financial statements are the main avenue of communication about the organization's financial status.¹⁰⁷ For the board, financial statements present information that is essential when making strategic decisions

¹⁰⁴ To be accountable is to have the ultimate responsibility for an action or decision. With accountability often comes a requirement to account for one's actions. It is often used synonymously with such concepts as responsibility, answerability and liability. – "Standards Program Definitions," Imagine Canada, May 2011, p. 1.

¹⁰⁵ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁰⁶ "Standards Program Definitions," Imagine Canada, May 2011, p. 3.

¹⁰⁷ "[A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask.](#)" The Canadian Institute of Chartered Accountants, 2012, p. 1.



about the future of the organization.¹⁰⁸ They typically consist of the four basic financial reports outlined above, accompanied by year-end comments from the auditor, including any notes.¹⁰⁹ Financial statements can also serve as important communication tools which the organization can use to share pertinent financial information with its stakeholders.¹¹⁰

Tip:¹¹¹ Because the quality of your organization's financial statements depends on the quality of the information collected regularly throughout the year, it may be helpful to engage an accountant to set up statements to make sure the format is correct and that staff know what information needs to be tracked.

RESOURCES



[“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask,”](#) The Canadian Institute of Chartered Accountants, 2012.



[“Financial Statements,”](#) Canada Not-for-Profit Corporations Act,” Industry Canada, 2011.



[“Financial Statements,”](#) Imagine Canada's Charity Tax Tools, 2010.



[“Sample Financial Statements,”](#) Canada Revenue Agency, 2011.

¹⁰⁸ [“Financial Responsibilities of Not-for-Profit Boards: A Self-Guided Workbook,”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008, p. 39.

¹⁰⁹ “Standards Program Definitions,” Imagine Canada, May 2011, p. 3.

¹¹⁰ [“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask,”](#) The Canadian Institute of Chartered Accountants, 2012, p. 4.

¹¹¹ [“Financial Statements,”](#) Imagine Canada's Charity Tax Tools, 2010.



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STANDARD B2

Standard	Level 1	Level 2	Level 3
B2. ¹¹²	Organizations with over \$1 million in annual revenue must have their financial statements audited by an independent licensed public accountant. Other organizations may have a review engagement unless required by their governing legislation to have an audit.		
Evidence Required	<i>A copy of the organization's most recent annual financial statements including the audit or review engagement report.</i>		

STANDARD B2 EXPLAINED

Definition: Audit¹¹³

An audit is the highest level of assurance that can be provided on financial statements. An audit provides reasonable assurance that the entity's financial statements present fairly its financial position, financial performance and cash flows in accordance with the applicable financial reporting framework.

¹¹² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹¹³ "Standards Program Definitions," Imagine Canada, May 2011, p. 1.



Definition: Review Engagement¹¹⁴

A review engagement consists primarily of enquiry, analytical procedures and discussion. This type of engagement is useful when an organization does not need audited financial statements, but management or third parties (e.g., banks, granting agencies, etc.) want some assurance that the financial statements are plausible.

Audit vs. a Review Engagement¹¹⁵

The chartered accountant's objective in an audit is to express an opinion on the financial statements; in a review engagement, the objective is to determine whether the financial statements are plausible in the circumstances. 'Plausible' is used in the sense of being worthy of belief, which is a moderate level of assurance.

Why is it important to have financial statements audited? An audit provides an opportunity to demonstrate financial accountability and transparency by allowing an external auditor to review the organization's books and records to ensure that the information reported in the financial statements is accurate.¹¹⁶

Note: Provincial legislation may require nonprofit and charitable organizations with revenues under \$1 million to have their financial statements audited by an independent licensed public accountant. Nonprofits and charities must ensure that they comply with all applicable legislation.

When reviewing the audited statements, boards of directors may wish to ask the following questions:¹¹⁷

- Did the auditor require any significant changes to management's year-end financial information before approving the financial statements and issuing their report?
- Did the auditor uncover any weaknesses in internal controls or accounting policies?
- Did the auditor have any concerns about the organization's financial activities based on the financial statements?
- Did management make significant estimates in the financial statements that the auditor was concerned about?
- Did the auditor uncover any issues that would cause him or her to issue a qualified report?

¹¹⁴ "Standards Program Definitions," Imagine Canada, May 2011, p. 6.

¹¹⁵ *Ibid.*, p. 1.

¹¹⁶ ¹¹⁶ ["A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask,"](#) The Canadian Institute of Chartered Accountants, 2012, p. 18.

¹¹⁷ *Ibid.*, p. 18-19.



RESOURCES



[“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask.”](#) The Canadian Institute of Chartered Accountants, 2012.



[“Financial Information Kit.”](#) Charity Central, 2010. Includes the following Tipsheets: “Choosing a Professional Accountant,” “Getting Ready for an External Audit – What Can you Prepare?” and “Other Tips on Working with your Auditor – Common Issues During an Audit.”



[“Financial Responsibilities of Not-for-Profit Boards: A Self-Guided Workbook.”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.

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STANDARD B3

Standard	Level 1	Level 2	Level 3
B3. ¹¹⁸	The organization's financial statements must be received and approved by the board and released within 6 months of year end.		
Evidence Required	<ul style="list-style-type: none"> • <i>Most recent annual financial statements including audit or review engagement report</i> • <i>Motion from board meeting where financial statements were approved including date of meeting</i> 		

STANDARD B3 EXPLAINED

Why is it important for financial statements to be received and approved by the board within 6 months of year end? Nonprofit and charitable boards of directors are responsible for overseeing their organization's financial affairs. While directors do not need to have a lot of expertise related to finance, they do need to know how to read and understand the financial information presented to them by staff.¹¹⁹ This standard ensures that boards of directors will receive, review and approve the organization's financial statements before they must be submitted to CRA within six months of year-end (see Standard B4).

RESOURCES



[“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask.”](#) The Canadian Institute of Chartered Accountants, 2012.

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¹¹⁸ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹¹⁹ [“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask.”](#) The Canadian Institute of Chartered Accountants, 2012, p. 20.



STANDARD B4

Standard	Level 1	Level 2	Level 3
B4. ¹²⁰	<p>CHARITIES: The board has a process to ensure that an accurate Registered Charity Information Return (T3010) is filed with the Canada Revenue Agency (CRA) within six months of year-end, as required by law.</p>		
Evidence Required	<ul style="list-style-type: none"> • <i>Public portions of most recent T3010 including date it was filed with CRA</i> • <i>Process board uses to ensure timely and accurate submission of the T3010</i> 		
B4. ¹²¹	<p>NONPROFITS: The board has a process to ensure that an accurate Corporate Income Tax Return (T2) is filed with the CRA within six months of year end, as required by law.</p>		
Evidence Required	<ul style="list-style-type: none"> • <i>Most recent Corporate Income Tax Return (T2) including date it was filed with CRA</i> • <i>Process board uses to ensure timely and accurate submission of the T2</i> 		

STANDARD B4 EXPLAINED

Definition: Registered Charity Information Return (T3010)¹²²

The annual information form required by Canadian Revenue Agency (CRA) annually by all charities.

Why is it important to file the T3010 on time? Filing the T3010 is required by law for all Canadian charities. The board of directors must make certain that their organization complies with all relevant legislation, and are responsible for ensuring that the T3010 is filed accurately and on time.¹²³ The T3010 contains financial information as well as information about your organization's governance, programs, and political or business activities.¹²⁴ If you do not file your Registered Charity Information Return (T3010), CRA will revoke your organization's charitable status. As CRA makes public a list of all organizations that have had their charitable status

¹²⁰ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹²¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹²² "Standards Program Definitions," Imagine Canada, May 2011, p. 6.

¹²³ "10 Questions Directors of Charities Should Ask About the T3010," blog by Lisa Hartford for Imagine Canada, September 4th 2012.

¹²⁴ "The In's and Out's of Reporting to CRA," William Harper, CA for William Harper Associates, December 2009, p.1.



revoked,¹²⁵ this will negatively impact your organization's reputation and may discourage funders and donors from supporting your organization in the future. CRA also makes the information available on the T3010 public, so failing to provide this information is a missed opportunity to communicate with your organization's stakeholders. Increasingly, granting agencies, corporations, and individual donors are considering this information as they decide which organizations to fund.¹²⁶

How do I file the T3010? See ["Filing the T3010."](#) Imagine Canada's Charity Tax Tools for detailed instructions on how to file the T3010 form.

Information for nonprofits: Nonprofit organizations are required by law to file a "Corporation Income Tax (T2) Return," within six months of year-end. Please visit the [Canada Revenue Agency](#) for details on how to submit the T2.

RESOURCES



["Corporation Income Tax \(T2\) Return,"](#) Canada Revenue Agency.



["Filing the T3010,"](#) Imagine Canada's Charity Tax Tools.



["T3010 Registered Charity Information Return,"](#) Canada Revenue Agency.



["T3010 Checklist,"](#) Canada Revenue Agency.

¹²⁵ ["The In's and Out's of Reporting to CRA,"](#) William Harper, CA for William Harper Associates, December 2009, p.2.

¹²⁶ Ibid.

RESOURCES



[T3010 Quick Prep](#), Imagine Canada, 2012.



[“Ten Questions Directors Should Ask About the T3010.”](#) Lisa Hartford, Blog for Imagine Canada, September 4th 2012.



[“The In’s and Out’s of Reporting to CRA.”](#) William Harper, CA for William Harper Associates, December 2009.

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STANDARD B5

Standard	Level 1	Level 2	Level 3
B5. ¹²⁷	The board approves the annual budget and has a process to monitor the organization's performance in relation to the annual budget. The board or a board committee reviews actual revenues and expenses versus budget at least twice a year.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process board uses to monitor performance in relation to annual budget</i> • <i>Motion from board meeting at which annual budget was approved including date of meeting</i> • <i>Last two dates on which the board or a board committee reviewed actual revenues and expenses versus budget</i> 		

STANDARD B5 EXPLAINED

What is an annual budget and why does the board need to review it regularly? A budget is a financial plan that reflects an organization's broader strategic and operational plans.¹²⁸ Essentially, an organization's budget is a tool to help it accomplish its mission. The annual budget is the board's most important tool to ensure that their organization is handling funds and assets responsibly and effectively.¹²⁹ By approving and monitoring the annual budget, nonprofit boards ensure responsible stewardship of the organization's financial resources.¹³⁰ Remember that each board member, not only the treasurer, shares a responsibility to effectively manage the organization's financial resources and could, in some circumstances, be held personally liable for the organization's debts.¹³¹

An annual budget can be an effective tool for monitoring your organization's financial activities if the following 5 criteria are met:¹³²

- The budget is prepared thoughtfully
- The budget is prepared and / or approved by the board
- The time periods covered by the budget correspond to the time periods of the organization's financial statements

¹²⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹²⁸ "A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask." The Canadian Institute of Chartered Accountants, 2012, p. 16.

¹²⁹ "Financial Responsibilities of Not-for-Profit Boards: A Self-Guided Workbook." The Muttart Foundation and Alberta Culture and Community Spirit, 2008, p. 12.

¹³⁰ "A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask." The Canadian Institute of Chartered Accountants, 2012, p. 16.

¹³¹ "Financial Responsibilities of Not-for-Profit Boards: A Self-Guided Workbook." The Muttart Foundation and Alberta Culture and Community Spirit, 2008, p. 8.

¹³² Ibid., p. 12.



- The financial statements are prepared in a timely fashion and are compared to the budget (preferably right on the statements)
- The board discusses and is prepared to take action in cases where a comparison of financial statements to budgets shows a significant discrepancy

Board members may wish to ask some of the following questions during the budget review and approval process:¹³³

- What assumptions guide the budget's estimates of revenues and expenditures for the coming year?
- Are there significant differences between this year and last year's budget? What accounts for these differences?
- What are the plans for staff compensation for the coming year?
- What changes to programs and services are reflected in the budget?
- Does the budget align with the strategic plan?
- What different scenarios have been considered when preparing the budget?
- Do we have a cushion to guard us against unanticipated or adverse events?

RESOURCES



[“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask.”](#) The Canadian Institute of Chartered Accountants, 2012.



[“Financial Responsibilities of Not-for-Profit Boards: A Self-Guided Workbook.”](#) The Muttart Foundation and Alberta Culture and Community Spirit, 2008.



[“Ten Tips for Drafting Your Annual Budget.”](#) Heather Young for Young Associates, November 30th 2011.

¹³³ [“A Guide to Financial Statements of Not-for-Profit Organizations: Questions for Directors to Ask.”](#) The Canadian Institute of Chartered Accountants, 2012, p. 17.



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STANDARD B6

Standard	Level 1	Level 2	Level 3
B6. ¹³⁴	The board or a board committee receives from management, at least twice a year, assurance that all statutory remittances have been made.		
Evidence Required	<ul style="list-style-type: none"> • <i>Last two dates on which the board or a board committee received assurance that all statutory remittances have been made</i> 		

STANDARD B6 EXPLAINED

Definition: Statutory Remittances¹³⁵

Legally required payments to government (e.g., tax, EI, CPP).

What kinds of statutory remittances could my organization be required to pay?

Statutory remittances could include tax deductions from staff salaries, employment insurance premiums, and Canada Pension Plan contributions.¹³⁶ They may also include workers' compensation, EHT (Employer's Health Tax), and any other legally required payments to government.

Why is it important for the board to be assured that all statutory remittances have been paid? Failure to submit statutory remittances is one of the most frequent

¹³⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹³⁵ "Standards Program Definitions," Imagine Canada, May 2011, p. 6.

¹³⁶ "Chapter 3: Liability of Directors" in the "Primer for Directors of Not-for-profit Corporations: Rights, Duties and Practices," Industry Canada, 2002.



reasons for lawsuits against charities and nonprofits in Canada. Directors of nonprofit and charitable organizations that fail to submit all legally required payments to government can be held personally liable for these amounts plus the interest accrued.¹³⁷ However, if a director can demonstrate that they took reasonable precautions to ensure that all statutory remittances were made, they may not be held liable.¹³⁸ Applying this standard ensures that your organization will remain in good standing with government authorities and protects your board members from personal liability.

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[“Chapter 3: Liability of Directors”](#) in the “Primer for Directors of Not-for-profit Corporations: Rights, Duties and Practices,” Industry Canada, 2002.

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¹³⁷ [“Chapter 3: Liability of Directors”](#) in the “Primer for Directors of Not-for-profit Corporations: Rights, Duties and Practices,” Industry Canada, 2002.

¹³⁸ Ibid.



STANDARD B7

Standard	Level 1	Level 2	Level 3
B7. ¹³⁹	The board regularly reviews the cost-effectiveness of the organization's fundraising activities. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.		
Evidence Required	<ul style="list-style-type: none"> • <i>Date board last reviewed cost-effectiveness of fundraising activities</i> 	<ul style="list-style-type: none"> • <i>Process board uses to review cost-effectiveness of fundraising activities including the date of review</i> 	

STANDARD B7 EXPLAINED

What are fundraising activities? The CRA defines fundraising as “any activity that includes a solicitation of present or future donations of cash or gifts in kind, whether the solicitation is explicit or implied.”¹⁴⁰

Why do nonprofit and charitable organizations need to ensure that their fundraising activities are cost-effective? Donors want to know that most of the money they donate to nonprofits and charities is going to the cause they care deeply about. When fundraising costs are perceived to be too high, public confidence in the organization and in the charitable sector as a whole are at stake.¹⁴¹

What is considered cost-effective fundraising? CRA uses the ratio of fundraising costs to fundraising revenues to assess the cost-effectiveness of a charity's fundraising activities. The higher the ratio, the more likely CRA is to require additional justification for fundraising expenses.¹⁴² The fundraising ratio is a global calculation for the entire fiscal year. For charities, this can be calculated by dividing fundraising expenses by fundraising revenue using the charity's T3010 as follows:¹⁴³

1. add the revenue amounts from lines 4500 (receipted donations) and 4630 (fundraising revenue not reported in 4500); and,
2. divide the total expenditure amount on line 5020 (fundraising expenses) by the sum of lines 4500 and 4630.

¹³⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁴⁰ “[Cost of Fundraising Questions and Answers](#),” The Association of Fundraising Professionals and Imagine Canada, February 17th 2012.

¹⁴¹ “[Charitable Fundraising: Tips for Directors and Trustees](#),” Ministry of the Attorney General, Queen's Printer for Ontario, 2008-2010.

¹⁴² “[Fundraising by Registered Charities](#),” Canada Revenue Agency, April 20th 2012.

¹⁴³ *Ibid.*



The following table summarizes CRA's approach to the fundraising ratio:¹⁴⁴

Ratio of costs to revenue over the fiscal period	CRA Approach
Under 35%	Not likely to generate questions or concerns.
35% to 70%	CRA will look at the average fundraising ratio over recent years to see if there is a trend of high fundraising costs. The higher the ratio, the more likely it is that CRA will be concerned and will look at expenditures in more detail.
Above 70%	This will raise concerns with the CRA. The charity must be able to provide an explanation and rationale for this level of expenditure on fundraising to show that it is in compliance with CRA guidelines

CRA recognizes that because the charitable sector is so diverse, organizations may have legitimate reasons for higher fundraising ratios for particular events or fiscal periods. **Assuming that they are not engaging in illegal or deceptive fundraising practices, the CRA recognizes that the following may impact an organization's fundraising ratio:**¹⁴⁵

- Small charities may have higher fundraising ratios if they have smaller constituencies
- Causes with limited appeal, for example, a little-known disease or the rehabilitation of violent offenders
- Donor development programs where revenues may not be realized until years later
- Gaming activities

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[“Cost of Fundraising Questions and Answers,”](#) The Association of Fundraising Professionals and Imagine Canada, February 17th 2012.

¹⁴⁴ [“Fundraising ratio.”](#) Imagine Canada's Charity Tax Tools.

¹⁴⁵ [“Fundraising by Registered Charities.”](#) Canada Revenue Agency, April 20th 2012.

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[“Fundraising.”](#) Imagine Canada’s Charity Tax Tools.



[“Fundraising by Registered Charities.”](#) Canada Revenue Agency, April 20th 2012.

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STANDARD B8

Standard	Level 1	Level 2	Level 3
B8. ¹⁴⁶	Organizations with investable assets over \$100,000 must have an investment policy setting out asset allocation, procedures for investments, and asset protection issues.		
Evidence Required	<ul style="list-style-type: none"> • <i>Investment policy</i> 		

STANDARD B8 EXPLAINED

Definition: Investable Assets¹⁴⁷

Sums of money owned by the organization that are available for investing for terms likely extending beyond one year.

Definition: Investment Policy¹⁴⁸

A policy that provides guidelines on where and how investable assets can be invested.

The investment policy usually includes statements on level of risk to be taken, who is delegated to take what decisions on sale or purchase of assets, use of investment managers, amount of equity or fixed income, etc.

Why is it important to have an investment policy? Directors of nonprofit and charitable organizations can face serious liability risks resulting from improper investment of an organization's funds.¹⁴⁹ Having an investment policy will ensure that funds are invested appropriately in order to advance your organization's strategic objectives and to protect the board of directors from liability.

Directors may be liable if they fail to:¹⁵⁰

- determine and comply with the investment power in the letters patent or special act creating the charitable corporation;
- determine and comply with specific investment powers contained in agreements accompanying a gift, such as a last will and testament of a donor in making a testamentary gift or a gift agreement by a donor in giving a perpetual endowment;

¹⁴⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁴⁷ "Standards Program Definitions," Imagine Canada, May 2011, p. 5.

¹⁴⁸ *Ibid.*, p. 5.

¹⁴⁹ "[Chapter 3: Liability of Directors](#)" in the "[Primer for Directors of Not-for-profit Corporations: Rights, Duties and Practices](#)," Industry Canada, 2002.

¹⁵⁰ Excerpt from "[Chapter 3: Liability of Directors](#)" in the "[Primer for Directors of Not-for-profit Corporations: Rights, Duties and Practices](#)," Industry Canada, 2002.



- determine and comply with the applicable statutory investment power that applies in a particular province in relation to investments made in that province, typically found in provincial trust legislation;
- invest in accordance with the standards of a prudent investor where the provisions of the trust legislation apply, including any mandatory investment criteria required by the Act;
- develop and implement an investment plan as required by applicable trust legislation; and,
- undertake investment decision making them-selves, or in provinces that permit delegation of investment decision making, such as Ontario, to ensure that an appropriate agency agreement is in place appointing a qualified investment manager and that there is careful selection and monitoring of the investment manager chosen.

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[“The Care and Feeding of a Healthy Organization,”](#) Nonprofit Risk Management Center.



[“Chapter 3: Liability of Directors”](#) in the “Primer for Directors of Not-for-profit Corporations: Rights, Duties and Practices,” Industry Canada, 2002.

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STANDARD B9

Standard	Level 1	Level 2	Level 3
B9. ¹⁵¹	When the organization collects money (donations or sales) online its practices should be consistent with or exceed the provisions of the <i>Canadian Code of Practice for Consumer Protection in Electronic Commerce</i> .		
Evidence Required	<ul style="list-style-type: none"> • Confirmation the organization's practices or those of third-party providers are consistent with the <i>Canadian Code of Practice for Consumer Protection in Electronic Commerce</i> 		

STANDARD B9 EXPLAINED

What is the Canadian Code of Practice for Consumer Protection in Electronic Commerce? This code sets out good practices for organizations conducting commercial activities with consumers online.¹⁵² In the nonprofit sector commercial activities may include collecting fees online for programs, services, or resources.

Why does my organization need to follow practices consistent with the Canadian Code of Practice for Consumer Protection in Electronic Commerce? The Code ensures that electronic commerce is conducted according to best practices. It regulates transactions between vendors and consumers so that they are undertaken fairly and in a manner that protects the personal information and rights of all parties.

The Canadian Code of Practice for Consumer Protection in Electronic Commerce contains stipulations regarding:

- Accuracy of information provided by the vendor in all online transactions, including accurate descriptions of the goods and services being exchanged and terms and conditions of the sale
- Steps to be taken if the good or service cannot be delivered to the consumer as originally stated in the terms and conditions of the transaction
- Privacy of personal information collected during the transaction
- Security of payment and personal information
- Complaint handling and dispute resolution
- Unsolicited marketing or other e-mails
- Communication with children

¹⁵¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁵² "[Canadian Code of Practice for Consumer Protection in Electronic Commerce](#)," Industry Canada, 2004, preface.



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["Canadian Code of Practice for Consumer Protection in Electronic Commerce."](#) Industry Canada, 2004.

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TRANSPARENCY

STANDARD B10

Standard	Level 1	Level 2	Level 3
B10. ¹⁵³	The organization's financial statements are publicly available.	<p>The organization makes the following information available on its website:</p> <ul style="list-style-type: none"> • their most recent three years of annual reports; • their most recent three years of financial statements including notes as approved by the board and the opinion of the independent licensed public accountant who conducted the audit or review engagement; and • the names of all board members. <p>In addition to the above, charities must make the following information available on their website:</p> <ul style="list-style-type: none"> • their registration number (BN) assigned by the Canada Revenue Agency (CRA); and • the public portion of their most recent Registered Charity Information Return (form T3010) as submitted to CRA or a direct link to it. 	
Evidence Required	<ul style="list-style-type: none"> • <i>Description of how organization makes its financial statements publicly available</i> 	<ul style="list-style-type: none"> • <i>Links to required information on organization's website</i> 	

STANDARD B10 EXPLAINED

Definition: Annual Report¹⁵⁴

An annual report is a comprehensive report on the organization's activities throughout the preceding year. The annual report should give stakeholders

¹⁵³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁵⁴ "Standards Program Definitions," Imagine Canada, May 2011, p. 1



information about the organization's activities and financial performance. The annual report usually includes the financial statements of the preceding year, comments on the activities of the past year and outlook for the future.

Why is it important to make your organization's annual report publicly available?

Annual reports can be an important component of a charity or nonprofit's communication to its stakeholders and can help develop an organization's reputation for accountability and transparency both financially and in its operations.¹⁵⁵

The Canadian Institute of Chartered Accountants suggests that effective annual reports should answer the following questions¹⁵⁶:

1. What are the organization's mission and vision?
2. What strategies does the organization employ to achieve the mission and vision?
3. What were the organization's annual goals and how did actual performance compare to these goals?
4. What risks and opportunities face the organization?
5. What were the organization's financial and nonfinancial highlights for the year?
6. What fundraising methods did the organization use and what were the outcomes?
7. What does the organization seek to accomplish in the coming year?
8. What is the governance structure of the organization?

Why is it important to make your organization's financial statements publicly available?

Increasingly, community members, donors, funders, and other stakeholders are taking an active interest in the financial practices of charitable and nonprofit organizations.¹⁵⁷ Making financial statements publicly available demonstrates financial accountability and transparency to stakeholders. Level two and three organizations that are required to have an independent audit or review engagement (see Standard B2) must make any notes by a licensed public accountant available along with their financial statements.

Why is it important for organizations to make a list of their board members publicly available?

Members of a nonprofit or charity's board of directors are responsible for overseeing all activities of the corporation. Stakeholders and members of the community therefore have a right to know the names and contact information of all board members.¹⁵⁸ Nonprofits and charities are obliged to report any changes to the board of directors, including the election or appointment of a new director, the resignation or removal of a director, or a change in the residential address of a board member within 15 days of the change by submitting [Form 4006](#) -

¹⁵⁵ "[Improved Annual Reporting by Not-For-Profit Organizations.](#)" The Canadian Institute of Chartered Accountants, 2011, p. 2.

¹⁵⁶ *Ibid.*, p. 6.

¹⁵⁷ *Ibid.*, p. 2.

¹⁵⁸ "[Report Changes Regarding Directors.](#)" Your Reporting Obligations Under the Canada Not-for-profit Corporations Act, Industry Canada.



[Changes Regarding Directors](#) to Corporations Canada.¹⁵⁹ Standard B10 ensures that nonprofits and charities also make this information publicly available so that stakeholders are able to contact board members.

Why is it important for charities to make their registration number (BN) assigned by the Canada Revenue Agency (CRA) available on their website? Every registered charity in Canada is assigned a unique registration number which includes a business number, program identifier, and reference number. This number is an important component of a charity's legal identification.

Why is it important for charities to make the public portion of their most recent Registered Charity Information Return (form T3010) as submitted to CRA available on their website? The public portions of the T3010 provide essential information about a charity's financial activities including revenues, expenses, and compensation levels of its 10 highest paid employees. Providing easy access to this information by including it on your organization's website demonstrates financial transparency and accountability to stakeholders and the broader community. The Canada Revenue Agency publicizes portions of the T3010s submitted by all Canadian charities online in their [Charities Listing](#). Organizations can provide a link to this information on their websites in order to comply with this standard.

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["Charities Listing."](#) Canada Revenue Agency.



["Improved Annual Reporting by Not-For-Profit Organizations."](#) The Canadian Institute of Chartered Accountants, 2011.

¹⁵⁹ ["Report Changes Regarding Directors."](#) Your Reporting Obligations Under the Canada Not-for-profit Corporations Act, Industry Canada.



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STANDARD B11

Standard	Level 1	Level 2	Level 3
B11. ¹⁶⁰	The organization makes information on compensation accessible to its stakeholders to at least the same level as that required by CRA in the T3010.		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of how organization makes this information available or a link to it</i> 		

STANDARD B11 EXPLAINED

What information on compensation is required by CRA in the T3010? The T3010 asks registered charities in Canada to disclose the salary ranges for its 10 highest compensated, permanent full-time employees. Charities are asked to disclose the number of employees whose salaries fall within the following ranges: \$1-\$39,999, \$40,000-\$79,999, \$80,000-\$119,999 and so on to \$350,000 and over. This standard asks that all nonprofits accredited through Imagine Canada make this information publicly accessible even though they do not submit a T3010 to CRA. All Canadian charities must submit a T3010, which can be publicly accessed on CRA's [Charities Listing](#).

Why should organizations make information on compensation levels accessible to its stakeholders? Individual donors, corporations, foundations and governments increasingly want to understand the operating costs and expenses of charitable and

¹⁶⁰ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.



nonprofit organizations. Similarly, the media has become increasingly interested in compensation levels for charities and nonprofits in Canada¹⁶¹. Disclosing information on compensation levels is an important component of an organization's financial accountability and transparency.

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["Charities Listing,"](#) Canada Revenue Agency.



["Statement on Employee Compensation in the Charitable and Nonprofit Sector,"](#) Imagine Canada, February 2012.

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¹⁶¹ ["Statement on Employee Compensation in the Charitable and Nonprofit Sector,"](#) Imagine Canada, February 2012.



STANDARD B12

Standard	Level 1	Level 2	Level 3
B12. ¹⁶²	The organization discloses in its financial statements details of the purpose and amount of any payment for products or services to board members or companies in which a board member is an owner, partner or senior manager.		
Evidence Required	<ul style="list-style-type: none"> • <i>Copy of disclosure statement</i> 		

STANDARD B12 EXPLAINED

Why is it important for organizations to disclose details of the purpose and amount of any payments made to board members or companies in which board members have an interest? Standard A19 of Section A: Board Governance states that no member of the board is entitled to receive, either directly or indirectly, any salary, wages, fees, commissions or other amount for services rendered to the organization in their capacity as a director. “In their capacity as a director” means that board members may be paid for services they provide to the organization in another role, for example as a consultant. However, disclosing the amount and purpose of these payments is an essential component of financial transparency for nonprofits and charities.

Paying a board member or an organization in which a board member is an important stakeholder, for instance an owner, partner, or senior manager, can appear to be a significant conflict of interest. Perceived or actual conflicts of interest can damage your organization’s reputation and impact perceptions of the nonprofit sector as a whole. Your organization’s conflict of interest policy (see Standard A12) will set out the process to follow for directors who have an interest in one of the organization’s contracts. Disclosing the details of payments for products or services made to board members or companies in which board members have an interest demonstrates to stakeholders that your organization is following its conflict of interest policy and will help to build your organization’s reputation for ethical financial practices.

Note for provincially incorporated charities: Certain provinces prohibit directors from receiving any remuneration in any capacity, as this is seen as an inherent conflict of interest.¹⁶³

What does the Canada Not-for-profit Corporations Act say about the compensation of board members? The Canada Not-for-profit Corporations Act

¹⁶² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁶³ “[Remuneration of Directors, Officers and Members’ in New Legislation Canada Not-for-Profit Corporations Act: The Directors.](#)” Corporations Canada.



allows directors to receive reasonable remuneration for their expenses or services to the corporation.

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[“Primer for Directors of Not-for-Profit Corporations: Rights, Duties, and Practices.”](#) Industry Canada, 2002.



[“Remuneration of Directors, Officers and Members.”](#) Canada Not-for-profit Corporations Act, Industry Canada, 2011.

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STANDARD B13

Standard	Level 1	Level 2	Level 3
B13. ¹⁶⁴	The organization accurately discloses all costs associated with its fundraising activities.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> 		

STANDARD B13 EXPLAINED

What are considered fundraising activities? The CRA considers any activity that involves asking for support to be fundraising, unless it satisfies **The Substantially All Test.**¹⁶⁵

The Substantially All Test: If substantially all (90% or more) of an activity is not asking for support, the CRA recognizes that this activity would have occurred regardless of asking for support. Costs for these activities do not need to be considered fundraising costs.

Example: The Substantially All Test is Met:¹⁶⁶ The executive director of a charity gives a speech about a charity's research findings to a group of stakeholders with an interest in the research. The speech concludes with contact information and a brief invitation to learn more about the charity's work, or if audience members choose, make a donation. In this case, the substantially all test has been met and none of the costs of the speech (for example, the executive director's time and travel) have to be treated as fundraising expenditures.

Example: The Substantially All Test is Not Met:¹⁶⁷ A charity's initial or home page on its Web site is used extensively to solicit donations or provide information on giving opportunities. Program and other information about the charity only appear after this material. The prominence of the fundraising materials relative to the other content means it will be considered to represent more than 10% of the activity. In this situation the "substantially all test" is not met.

Pro-rated allocation of costs to fundraising and other expenditures: The CRA recognizes that some activities represent both fundraising and other costs, for instance management/administration expenses. In order for expenses to be pro-rated, the charity must be able to demonstrate that less than 90% of the activity in question advances the organization's fundraising goals.¹⁶⁸ To decide whether it is

¹⁶⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁶⁵ "What activities are fundraising?" Imagine Canada's Charity Tax Tools.

¹⁶⁶ "Fundraising by Registered Charities," Canada Revenue Agency, April 20th 2012.

¹⁶⁷ Ibid.

¹⁶⁸ Ibid.



possible to pro-rate expenses, CRA advises charities to separate fundraising from other content and consider:¹⁶⁹

- the proportion of charitable, fundraising, management/administrative, or political content within the activity;
- the resources devoted to charitable, fundraising, management/administrative, or political content (employee and volunteer time, financial, and property); and
- the prominence of the fundraising content in the activity.

Why do costs associated with fundraising activities need to be disclosed? By law, all registered charities must report all costs related to fundraising on their T3010. The Canada

Revenue Agency states that charities must be transparent regarding their fundraising costs, revenues, and practices, warning that failure to accurately disclose this information may indicate that fundraising activities have been illegal or deceptive.¹⁷⁰

What types of expenses need to be disclosed? The following table¹⁷¹ from Imagine Canada indicates the kinds of activities that must be recorded as fundraising costs. This is a useful tool for determining what sorts of fundraising costs need to be disclosed.

Type of activity	Amount to record as fundraising costs
Fundraising activities (any activity that includes asking for support, unless you can show that the activity would still have taken place without asking for support), including: <ul style="list-style-type: none"> • planning, researching, or preparing to ask for support; • profile raising, donor stewardship, and donor recognition; and • sales of goods or services (except as part of a related business). 	All costs must be recorded as fundraising costs
Activities that include asking for support but that would still have taken place without asking for support, where: <ul style="list-style-type: none"> • "substantially all" of the activity is not fundraising; • the "four-part" test is met. 	<ul style="list-style-type: none"> • No costs need to be recorded as fundraising costs. • A portion of the costs need to be recorded as fundraising costs.

¹⁶⁹“[Fundraising by Registered Charities.](#)” Canada Revenue Agency, April 20th 2012.

¹⁷⁰ Ibid.

¹⁷¹ “[Recording fundraising costs.](#)” Imagine Canada’s Charity Tax Tools.



Type of activity	Amount to record as fundraising costs
Activities that would not have taken place without asking for support but that include charitable activities designed to prompt an action or change a behaviour.	A portion of the costs need to be recorded as fundraising costs.
All other activities that include asking for support.	All costs must be recorded as fundraising costs.

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[“Fundraising.”](#) Imagine Canada’s Charity Tax Tools.



[“Fundraising by Registered Charities.”](#) Canada Revenue Agency, April 20th 2012.

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SECTION C: FUNDRAISING

DONOR RELATIONS

STANDARD C1

Standard	Level 1	Level 2	Level 3
C1. ¹⁷²	<p>The organization honours donors' and prospective donors' requests to:</p> <ul style="list-style-type: none"> • limit the frequency of contact; • not be contacted by telephone or other technology; • receive printed material concerning the organization; and • discontinue contact. 		
Evidence Required	<ul style="list-style-type: none"> • <i>Policy on donor requests</i> 		

STANDARD C1 EXPLAINED

Why is it important to honour donors' and prospective donors' requests to limit the frequency or means of contact or to discontinue contact if requested?

Alberta's [Charitable Fundraising Act](#) (Section 50) states that if a person requests to not receive further solicitations or to be removed from donor lists, charitable organizations and fundraising businesses are obliged to comply with the individual's requests.¹⁷³ In spite of this, the 2012 Cygnus Donor Survey found that only a quarter of Canadian donors were fully satisfied with how organizations complied with their requests for reduced solicitations. This has serious implications; 58% of all surveyed donors and two thirds of those over the age of 65 said that they drastically reduced their giving or stopped giving altogether to organizations who they felt asked for support too often.¹⁷⁴ Relationships are the foundation of an organization's ability to fundraise effectively, and if requests regarding when, how, and how often donors wish to be contacted are not respected, this will negatively impact relationships and affect future fundraising efforts.

Why do organizations need a policy on donor requests? Developing a policy on donor requests will help your organization's staff and volunteers to understand how and how often to contact established and potential donors. Setting expectations for staff, volunteer, and third-party fundraisers will ensure that donors are treated with

¹⁷² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁷³ [Charitable Fundraising Act](#), Province of Alberta, Alberta Queen's Printer, November 1st 2010.

¹⁷⁴ "[Thousands of Canadian Donors Share Actions, Opinions.](#)" Janet Gadeski, Charity Info, July 13th 2012.



respect and that your organization's values are evident in its fundraising practices. For instance, your policy on donor requests could include the process the charity uses to ensure that someone who requests to be removed from a list is actually removed.

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["Charitable Fundraising Act,"](#) The Province of Alberta, Alberta Queen's Printer, November 1st 2010.



["Thousands of Canadian Donors Share Actions, Opinions,"](#) Janet Gadeski, Charity Info, July 13th 2012.

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STANDARD C2

Standard	Level 1	Level 2	Level 3
C2. ¹⁷⁵	The organization does not sell its donor list. If it rents, exchanges or otherwise shares its donor list, it must abide by the <i>Canadian Marketing Association Code of Ethics and Standards of Practice</i> and honour donors' requests to be excluded from such lists.		
Evidence Required	<ul style="list-style-type: none"> • <i>Policy on donor lists</i> 		

STANDARD C2 EXPLAINED

Why should organizations refrain from selling their donor lists? [PIPEDA, the Personal Information Protection and Electronics Documents Act](#), allows for the selling, bartering, or sharing of fundraising or donor lists as long as consent is obtained from all individuals prior to the lists changing hands.¹⁷⁶ Imagine Canada, however, requires nonprofit and charitable organizations to meet a higher standard than that required by law, prohibiting organizations from selling their donor lists.

When an organization sells its donor list, it relinquishes control over the data and risks having the information used for a purpose other than that for which it was collected. An organization's donor list is an asset of the charity or nonprofit, and relinquishing control over the list could be seen as a breach of the directors' legal responsibility to protect the assets of the organization. When renting donor lists, on the other hand, organizations are able to set the terms of the rental agreement and retain more control over the use of the data. If renting or exchanging donor lists, organizations operating in Alberta must adhere to the province's [Personal Information Privacy Act](#) (PIPA), which classifies bartering or leasing of membership, donor, or other fundraising lists as "commercial activities."¹⁷⁷

What is the [Canadian Marketing Association Code of Ethics and Standards of Practice](#)?¹⁷⁸ The *Canadian Marketing Association Code of Ethics and Standards of Practice* presents guidelines for the conduct of marketing professionals across Canada. The code applies to all CMA member organizations regardless of sector or marketing medium, and provides a set of ethical principles and best practices to be followed by Canadian businesses in order to ensure that marketing activities are carried out with integrity. Although written in a for-profit language, the code also applies to nonprofit and charitable organizations.

¹⁷⁵ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁷⁶ "[The Protection of Personal Information by Charities and Not-For-Profit Organizations: A National Perspective](#)," M. Jasmine Sweetman, *The Philanthropist*, 19 (4): 2004, p. 308.

¹⁷⁷ *Ibid.*, p. 309.

¹⁷⁸ [Canadian Marketing Association Code of Ethics and Standards of Practice](#)



What does the [*Canadian Marketing Association Code of Ethics and Standards of Practice*](#) say about renting donor lists?¹⁷⁹ The Code states that all marketing must be conducted in accordance with [PIPEDA, the *Personal Information Protection and Electronics Documents Act*](#) (see Board Governance Standard A13). It advises marketers to rent lists only to organizations that have signed a contract to abide by all relevant Canadian privacy laws and that agree to use CMA's *Do Not Contact Service*, which allows individuals to limit the frequency of marketing offers they receive by mail.

Why must nonprofit and charitable organizations honour donors' requests to be excluded from rented lists?¹⁸⁰ Section J, Protection of Personal Privacy in the [*Canadian Marketing Association Code of Ethics and Standards of Practice*](#) states that individuals must be informed of the uses to which personal information will be put at the time of collection and that personal information shall not be used or disclosed for other purposes without consent. While individuals are free to opt-out of receiving solicitations at any time, at least once every three years they must be presented with "an easy-to-see, easy-to-understand and easy-to-execute opportunity to decline further marketing use of their name or other information."

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[Canadian Marketing Association Code of Ethics and Standards of Practice](#), Canadian Marketing Association.



["The Protection of Personal Information by Charities and Not-For-Profit Organizations: A National Perspective."](#) M. Jasmine Sweatman, *The Philanthropist*, 19 (4): 2004.

¹⁷⁹ [Canadian Marketing Association Code of Ethics and Standards of Practice](#)

¹⁸⁰ Ibid.



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STANDARD C3

Standard	Level 1	Level 2	Level 3
C3. ¹⁸¹	Donors' requests to remain anonymous are honoured.		
Evidence Required	<ul style="list-style-type: none"> • <i>Policy on donor anonymity</i> 		

STANDARD C3 EXPLAINED

Why must organizations honor donors' requests to remain anonymous? Donors may have many legitimate reasons for wishing to remain anonymous, and it is essential that nonprofits respect these requests. A study conducted by The Chronicle of Philanthropy found that only 10 months after the recession hit in 2008, the percentage of anonymous gifts over a million dollars increased dramatically (nearly 20% of all gifts over \$1 million were made anonymously compared to only 3-5% over the previous 10 years).¹⁸² In times of recession when the donor pool gets smaller, individuals may wish to remain anonymous to avoid attracting greater pressure from charities or because they feel uncomfortable making a public display of wealth when so many are in financial crisis. Donors may also wish to remain

¹⁸¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁸² "[Anonymous Giving Gains Popularity as the Recession Deepens.](#)" Ben Gose, The Chronicle of Philanthropy, April 30th 2009.



anonymous if they are supporting a cause for the first time or if they feel they may not be able to contribute in future years.¹⁸³

Indiana University's Center on Philanthropy found that donors most often cite avoiding solicitation from other charities and keeping donations secret from friends and family as the most common reasons for wishing to remain anonymous.¹⁸⁴ Ensuring that donors' wishes to remain anonymous are honoured is an important way for nonprofits and charities to form relationships with donors that are based on mutual respect and trust.

Nonprofits and charities will honour donors' requests to remain anonymous both in terms of:¹⁸⁵

1. The amount of their contribution
2. Having their name publicly released as a supporter of the organization

In certain cases, accepting an anonymous donation could be risky for a charity and should be considered carefully. For instance, the source or amount of a donation may be perceived to affect the independence of the charity. In these cases the organization may seek to negotiate the terms of public disclosure with the donor.¹⁸⁶

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[“Anonymous Giving Gains Popularity as the Recession Deepens,”](#) Ben Gose, The Chronicle of Philanthropy, April 30th 2009.

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¹⁸³ [“Anonymous Giving Gains Popularity as the Recession Deepens,”](#) Ben Gose, The Chronicle of Philanthropy, April 30th 2009.

¹⁸⁴ Ibid.

¹⁸⁵ [“Ethical Code Handbook,”](#) Imagine Canada, February 2011, p. 10.

¹⁸⁶ Ibid.



STANDARD C4

Standard	Level 1	Level 2	Level 3
C4. ¹⁸⁷	The organization encourages donors to seek independent advice if the proposed gift is a Planned Gift and/or the organization has any reason to believe the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.		
Evidence Required	<ul style="list-style-type: none"> • <i>Policy on independent advice</i> 		

STANDARD C4 EXPLAINED

Definition: Planned Gift¹⁸⁸

A planned gift is any major gift, made in lifetime or at death, as part of a donor's overall financial and/or estate planning.

Why must organizations encourage donors to seek independent advice before conferring a Planned Gift or a gift that could significantly affect a donor's financial position? Most fundraising professionals are not trained lawyers or financial experts. As such, though they might provide useful advice about the implications of a donation, it is good practice to refer clients to other professionals who are able to provide sound legal or financial council.¹⁸⁹ Cultivating trusting relationships is an essential component of effective fundraising, and charities must ensure that they do not pressure potential donors who could be elderly or inherently trusting and thus vulnerable to manipulation.¹⁹⁰ Organizations should respect a donor's ability to make decisions regarding their estates while encouraging them to seek council from close family members and estate planning professionals.¹⁹¹

¹⁸⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

¹⁸⁸ "Standards Program Definitions," Imagine Canada, May 2011, p. 6.

¹⁸⁹ "[Association of Fundraising Professionals Code of Ethical Principles and Standards.](#)" Association of Fundraising Professionals, 2004, p. 19.

¹⁹⁰ "[Creating a Planned Giving Program: A Legacy Building Plan for Small to Medium Community Based Organizations.](#)" Niagara Community Foundation, 2006, p. 4.

¹⁹¹ Ibid.



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[“Association of Fundraising Professionals Code of Ethical Principles and Standards.”](#) Association of Fundraising Professionals, 2004.



[“Creating a Planned Giving Program: A Legacy Building Plan for Small to Medium Community Based Organizations.”](#) Niagara Community Foundation, 2006.

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STANDARD C5

Standard	Level 1	Level 2	Level 3
C5. ¹⁹²	CHARITIES: The organization prepares and issues Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements.		
Evidence Required	<ul style="list-style-type: none"> • <i>Void Official Income Tax receipt</i> 		
C5. ¹⁹³	NONPROFITS: The organization makes it clear to all potential donors that it cannot issue Official Income Tax receipts.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> 		

STANDARD C5 EXPLAINED

What is a gift-in-kind? A gift-in-kind is a gift of any property excluding cash. Gifts-in-kind could include gifts of real property (land or buildings), personal use property (an item used in a personal rather than a business context, for example clothing), intangible property (investments), or intellectual property (patents, licenses).¹⁹⁴ In order to issue an official income tax receipt for a gift-in-kind, an organization must first determine the fair market value of the gift, as well as the advantage the donor received for making the gift.¹⁹⁵ [“Determining the Value of Gifts”](#) in the Gifts & Receipting section of Imagine Canada’s Charity Tax Tools contains tools, tips, and examples to help you ascertain the value of gifts-in-kind.

For Charities: Why must charities issue official income tax receipts for monetary gifts and gifts-in-kind? Charities must issue official income tax receipts for all gifts. In order to qualify as a “gift,” a donation must be voluntary and involve a transfer of property (cash, land, stocks, clothing, etc). In order to be eligible for a tax receipt, a gift must be able to be valued and must “enrich the charity.”¹⁹⁶ Issuing improper or incomplete donation receipts is illegal under the income tax act and can incur consequences from CRA,¹⁹⁷ potentially impacting an organization’s charitable status as well as its reputation in the broader community.

¹⁹² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

¹⁹³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

¹⁹⁴ “[Gifts in Kind](#)” in Gifts & Receipting, Imagine Canada Charity Tax Tools, 2009.

¹⁹⁵ “[Determining the Value of Gifts](#)” in Gifts & Receipting, Imagine Canada Charity Tax Tools, 2010.

¹⁹⁶ “[Is a gift eligible for a receipt?](#)” in Gifts & Receipting, Imagine Canada Charity Tax Tools, 2010.

¹⁹⁷ “[Fundraising by Registered Charities: Guidance.](#)” Canada Revenue Agency, April 20th 2012.



What must be included on an official income tax receipt? To be acceptable to CRA, official income tax receipts must include:¹⁹⁸

- a statement that the receipt is an official receipt for income tax purposes;
- the name and Canadian address of the charity that are on file with the CRA;
- the charity's charitable registration (business) number;
- the serial number of the receipt (all receipts must be numbered);
- the place where the receipt was issued;
- the date the donation was received;
- the date on which the receipt was issued if it differs from the date of donation;
- the full name and address of the *donor*;
- the *eligible amount* of the *gift*;
- the signature of an individual authorized by the charity to sign receipts; and
- the name and Web site address of the [Canada Revenue Agency](#).

Receipts for gifts-in-kind must also contain:¹⁹⁹

- a brief description of the property transferred to the charity; and
- the name and address of the appraiser (if the property was appraised).

For Nonprofits: Why should nonprofit organizations make it clear to potential donors that they cannot issue Official Income Tax receipts? The general public may not be aware of the difference between a registered charity and a nonprofit organization. As such, they may assume that they are able to receive an Official Income Tax receipt from a nonprofit, and their decision to donate may be influenced by this assumption. In order to avoid misleading potential donors, nonprofits must make it clear that they cannot issue income tax receipts for donations.

RESOURCES



[“Determining the Value of Gifts,”](#) in Gifts & Receipting, Imagine Canada's Charity Tax Tools, 2010.

¹⁹⁸ Excerpted from: [“Information included on a receipt”](#) in Gifts & Receipting, Imagine Canada Charity Tax Tools, 2010.
¹⁹⁹ Ibid.



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[Gifts & Receipting](#), Imagine Canada's Charity Tax Tools, 2010.



["Sample Official Donation Receipts."](#) Canada Revenue Agency, 2008.

NOTES



FUNDRAISING PRACTICES

STANDARD C6

Standard	Level 1	Level 2	Level 3
C6. ²⁰⁰	<p>All fundraising activities conducted by or on behalf of the organization must:</p> <ul style="list-style-type: none"> • be truthful, • accurately describe the organization's activities, • disclose the organization's name, • disclose the purpose for which funds are requested, • disclose the organization's policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued; and, • disclose, upon request, whether the individual or entity seeking donations is a volunteer, employee or contracted third party. 		
Evidence Required	<ul style="list-style-type: none"> • <i>Policy on fundraising activities</i> 		

STANDARD C6 EXPLAINED

Why is it essential that all fundraising activities conducted by or on behalf of charitable or nonprofit organizations:

- a. **be truthful** – The Association of Fundraising Professionals' [Donor Bill of Rights](#) states that any donor to a charitable or nonprofit organization has the right to “ask questions when making a donation and to receive prompt, truthful, and forthright answers.”²⁰¹ In addition, CRA may deem any untruthful statements made in the course of fundraising to constitute “deceptive fundraising,” which can lead to legal sanctions or the revocation of charitable status.²⁰²
- b. **accurately describe the organization's activities** – Donors want to know how their funds will be used, and being able to demonstrate the relationship between your organization's activities and its impact in the community fosters increased understanding, engagement, and trust between your organization and its donors.

²⁰⁰ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁰¹ “[A Donor Bill of Rights.](#)” Association of Fundraising Professionals.

²⁰² “[Fundraising by Registered Charities: Guidance.](#)” Canada Revenue Agency, April 20th 2012.



- c. **disclose the organization's name** – CRA states that organizations must not misrepresent the charity which will receive solicited donations.²⁰³ As such, all fundraising activities must clearly present the name of the organization that will receive the funds being collected.
- d. **disclose the purpose for which funds are requested** – The Association of Fundraising Professionals' [Donor Bill of Rights](#) states that any donor to a charitable or nonprofit organization has the right to “be informed of the organization’s mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purpose.”²⁰⁴ In addition, [Alberta’s Charitable Fundraising Act](#) 9(1) states that organizations must make information on how donations will be spent available to any person who requests it.²⁰⁵ Understanding why funds are being requested, both in terms of the impact an organization seeks and the specific activities that will be undertaken to achieve this impact helps donors to make informed choices regarding which organizations to support.
- e. **disclose the organization’s policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued** – Disclosing your organization’s policy with respect to issuing Official Income Tax receipts is a good practice as it avoids misleading donors who may believe they will be able to claim a gift that they will not be able to claim. If your organization, for example, only issues Official Income Tax receipts for donations over \$50, being clear and upfront with potential donors about this policy helps to avoid misunderstanding, which can be damaging to relationships and negatively impact future fundraising efforts.
- f. **disclose, upon request, whether the individual or entity seeking donations is a volunteer, employee or contracted third party** – CRA requires that all fundraising organizations disclose whether those soliciting funds are internal staff, volunteers, or third-party fundraisers. Potential donors also have a right to know how fundraisers are compensated and what percentage of charitable funds will go to charitable work.²⁰⁶

²⁰³ [“Fundraising by Registered Charities: Guidance.”](#) Canada Revenue Agency, April 20th 2012.

²⁰⁴ [“A Donor Bill of Rights.”](#) Association of Fundraising Professionals.

²⁰⁵ [Charitable Fundraising Act](#), Province of Alberta, Alberta Queen’s Printer, November 1st 2010.

²⁰⁶ [“Fundraising by Registered Charities: Guidance.”](#) Canada Revenue Agency, April 20th 2012.

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[“Charitable Fundraising Act.”](#) The Province of Alberta, Alberta Queen’s Printer, November 1st 2010.



[“A Donor Bill of Rights.”](#) Association of Fundraising Professionals.



[“Fundraising by Registered Charities: Guidance.”](#) Canada Revenue Agency, April 20th 2012.

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STANDARD C7

Standard	Level 1	Level 2	Level 3
C7. ²⁰⁷	The organization does not make claims that cannot be upheld or are misleading.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> 		

STANDARD C7 EXPLAINED

Why is it essential for organizations not to make claims that cannot be upheld or that are misleading? To develop a robust donor base, an organization must represent its activities truthfully. Making claims that cannot be upheld or that are misleading is unethical and can damage an organization's reputation, making it extremely difficult to attract the resources it needs to make an impact in its community. Donors who find that organizations were unable to follow through on their promises are unlikely to support the organization in the future.

Making misleading claims can also incur consequences from CRA if the organization is found to be acting contrary to public policy or to be violating provincial consumer protection legislation or the federal Competition Act.²⁰⁸ CRA could also see misleading claims as evidence of "deceptive fundraising," which can result in legal sanctions including the revocation of charitable status.²⁰⁹ To avoid misleading potential donors, The Association of Fundraising Professionals requires its members to accurately disclose the organization's mission and the use of solicited funds on all fundraising materials.²¹⁰

Examples of misleading claims:

- It would be misleading for an organization working to cure cancer to suggest that by reaching their fundraising goal, they will be able to cure the disease. The organization cannot guarantee this kind of outcome. When discussing the impact of donations, organizations must not guarantee outcomes that are beyond the organization's control.
- It would be misleading to state that all donors who contribute over \$200 will be invited to a special reception to thank them for their donation and then neglect to host such a reception.
- An organization that already has significant reserve funds but launches a new fundraising campaign that gives the impression that the organization is in desperate need of funds is misrepresenting the financial status of the

²⁰⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁰⁸ "Fundraising by Registered Charities: Guidance." Canada Revenue Agency, April 20th 2012.

²⁰⁹ Ibid.

²¹⁰ "Association of Fundraising Professionals Code of Ethical Principles and Standards." Association of Fundraising Professionals, 2004, p. 18.



organization. CRA could consider this to be an example of “deceptive” fundraising.²¹¹

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[“Fundraising by Registered Charities: Guidance.”](#) Canada Revenue Agency, April 20th 2012.

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²¹¹ [“Fundraising by Registered Charities: Guidance.”](#) Canada Revenue Agency, April 20th 2012.



STANDARD C8

Standard	Level 1	Level 2	Level 3
C8. ²¹²	The organization does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> 		

STANDARD C8 EXPLAINED

What does it mean for an organization to “exploit its beneficiaries”? Exploiting beneficiaries in order to attract donations can involve depicting individuals in a way that upholds stereotypes, is demeaning, or that disregards a person’s dignity.²¹³ A UK study by the Center for Charitable Giving and Philanthropy found that the beneficiaries of charities are concerned about the way they are represented, wishing to be depicted in fundraising campaigns without organizations resorting to the use of “stereotypes, clichés or prejudices.”²¹⁴

Why is it important for organizations to be sensitive in describing those they serve and to fairly represent their needs and how these will be addressed? Nonprofit and charitable organizations exist to serve their beneficiaries. When organizations represent those they serve using images, graphics, and text, they influence not only donors’ desire to give, but also their understandings of complex social issues and of the individuals the organization serves.²¹⁵ A UK study that explored the way homeless people felt about depictions of homelessness in fundraising campaigns found that beneficiaries favoured storytelling about individuals in need as well as images aimed at inciting empathy and “a recognition of common humanity” as opposed to eliciting guilt or pity as a motivation to give.²¹⁶

²¹² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

²¹³ “[User Views of Fundraising: A Study of Charitable Beneficiaries’ Opinions of Their Representation in Appeals.](#)” Beth Breeze and Jon Dean, Center for Charitable Giving and Philanthropy, 2012, p. 9.

²¹⁴ *Ibid.*, p. 39.

²¹⁵ *Ibid.*, p. 9.

²¹⁶ *Ibid.*, p. 41.



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[“User Views of Fundraising: A Study of Charitable Beneficiaries’ Opinions of Their Representation in Appeals.”](#) Beth Breeze and Jon Dean, Center for Charitable Giving and Philanthropy, 2012.

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STANDARD C9

Standard	Level 1	Level 2	Level 3
C9. ²¹⁷	Any fundraising materials distributed by or on behalf of the organization must include its address or other contact information.		
Evidence Required	<ul style="list-style-type: none"> • <i>Examples of fundraising materials</i> 		

STANDARD C9 EXPLAINED

Why is it important for all fundraising materials to include an organization’s address or other contact information? Fundraising materials including print or e-mail solicitations must include the organization’s address and / or other contact information to ensure that individuals who wish to learn more about the organization

²¹⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.



or to make a donation are able to contact the organization. CRA states that organizations must not misrepresent the charity which will receive solicited donations.²¹⁸ Without contact information, fundraising materials may appear suspect. Potential donors may doubt the validity of a nonprofit or charity distributing such materials.

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STANDARD C10

Standard	Level 1	Level 2	Level 3
C10. ²¹⁹	The organization does not, directly or indirectly, pay finder’s fees, commissions or percentage compensation based on contributions.		
Evidence Required	<ul style="list-style-type: none"> • <i>Policy on payment of fundraisers</i> 		

STANDARD C10 EXPLAINED

Definition: Finder’s Fees²²⁰

A fee paid to a third party for bringing together two or more people or companies in a business transaction, as in the borrowing or lending of money. In the fundraising context, a finder’s fee refers to the payment of a fee to a third party that is contingent upon obtaining a donation.

²¹⁸ “Fundraising by Registered Charities: Guidance,” Canada Revenue Agency, April 20th 2012.

²¹⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](http://www.imaginecanada.ca) for updates.

²²⁰ “Standards Program Definitions,” Imagine Canada, May 2011, p. 3.



Definition: Commissions²²¹

A payment based on the dollar value of a transaction. In the fundraising context, it refers to remuneration based on a percentage of funds raised.

Definition: Percentage Based on Contributions²²²

Compensation based on a percentage of funds raised.

Why is it important for nonprofit and charitable organizations not to pay finder's fees, commissions, or percentage compensation based on contributions to their fundraisers?

CRA is adamant that fundraising should not deliver more than incidental private benefit to those involved.²²³ The Association of Fundraising Professionals insists that finders' fees, commissions for fundraising activities, and percentage based contributions run counter to the nonprofit sector's philanthropic values, inviting abuses of charitable funds for personal gain and placing undue risk on the reputation of the sector as a whole.²²⁴ The AFP cites six reasons why fundraisers should not be paid finders' fees, commissions, or percentage based compensation:²²⁵

1. These incentives create an environment in which it is easy for personal self-gain to be favoured over charitable purpose
2. Knowing that a commission will be paid to a fundraiser can negatively impact donor trust in the organization and can place undue pressures on donors to contribute
3. People's self-interest inherently favours immediate results, which may not take into account a donor's best interests
4. Organizations are strengthened by involving volunteers in fundraising, and paying commissions, finder's fees, or percentage based compensation can discourage professional fundraisers from cultivating volunteer capacity within an organization
5. These vehicles of compensation can reward fundraisers without cause, as would be the case if a large, unsolicited donation was made in a person's will. Fundraising is a cumulative, long-term process and large donations are seldom the result of a single person's efforts
6. There are a wide variety of vehicles for charitable giving and a fundraiser who is paid on commission or on a percentage basis may favour certain options over others that may be better for the donor or for the organization over the long-term

In addition, Imagine Canada's Ethical Code Program, a precursor to the Standards Initiative, prohibited the use of finder's fees, commissions, and percentage based compensation with the following rationale:²²⁶

²²¹"Standards Program Definitions," Imagine Canada, May 2011, p. 2.

²²²Ibid., p. 6.

²²³"Fundraising by Registered Charities: Guidance," Canada Revenue Agency, April 20th 2012.

²²⁴"Professional Compensation: A Position Paper," AFP Ethics Committee, Association of Fundraising Professionals, Revised October 2001, p. 1.

²²⁵Ibid., p. 3-4.

²²⁶"Ethical Code Handbook," Imagine Canada, February 2011, p. 11-12.



- Charities, because they operate for the public good, receive unique rights and tax exemptions. Percentage-based compensation can incur excessive private benefit to fundraisers, undermining the contract that charitable organizations make with society
- These practices can damage the reputation of the sector by creating the perception that large percentages of a donation are going to fundraisers. Donors may choose not to give if they feel their donation is going to an individual as opposed to the cause
- Effective fundraising depends on cultivating long-term relationships, while finder's fees, commissions, and percentage based compensation favour seeking immediate funds
- These mechanisms can place too much pressure on donors
- Determining payment in advance recognizes the valuable work of fundraisers regardless of the financial return

Instead of receiving finder's fees, commissions, or percentage based on contributions, fundraisers should be compensated according to their experience, expertise, and time.²²⁷

RESOURCES



[“Fundraising Q & A: The Ethics of Commission-Based Fundraising.”](#)
Cynthia J. Armour, Charity Village, April 26th 2012.



[“Professional Compensation: A Position Paper.”](#) AFP Ethics Committee, Association of Fundraising Professionals, Revised October 2001.

²²⁷ [“Association of Fundraising Professionals Code of Ethical Principles and Standards.”](#) Association of Fundraising Professionals, 2004, p. 29.



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STANDARD C11

Standard	Level 1	Level 2	Level 3
C11. ²²⁸	Anyone seeking or receiving funds, on behalf of the organization, whether a volunteer, employee or contracted third party must: <ul style="list-style-type: none"> • act with fairness, integrity, and in accordance with all applicable laws; • cease contacting a prospective donor who states that he/she does not wish to be contacted; • disclose immediately to the organization any actual or apparent conflict of interest or loyalty; and • not accept donations for purposes that are inconsistent with the organization’s mission. 		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of steps taken to ensure individuals who seek or receive funds on your behalf adhere to this standard</i> 		

STANDARD C11 EXPLAINED

Why is it important that anyone seeking or receiving funds on behalf of the organization:

- a. **act with fairness, integrity, and in accordance with all applicable laws** – Volunteers, employees, and contracted third parties engaged in fundraising

²²⁸ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.



should conform to all standards in Section C of Imagine Canada's Standards program to ensure they are acting with fairness and integrity. The Association of Fundraising Professionals' [Guidelines to the Code of Ethical Principles and Standards](#) is another helpful resource for those seeking to act with fairness and integrity, outlining best practices and including examples of ethical and unethical conduct in fundraising.

Which laws may apply to those seeking or receiving funds on behalf of a nonprofit or charitable organization? The Canada Revenue Agency's "[Fundraising by Registered Charities: Guidance](#)" presents the legal principles related to CRA's regulation of charities under the Income Tax Act. The Province of Alberta's [Charitable Fundraising Act](#) also applies to charities operating in Alberta.

- b. cease contacting a prospective donor who states that he/she does not wish to be contacted** – If an individual requests that he or she no longer be contacted, nonprofit and charitable organizations are required by law to respect his or her requests. (Alberta's [Charitable Fundraising Act](#) states that if a person requests to not receive further solicitations or to be removed from donor lists, charitable organizations and fundraising businesses are obliged to comply with the individual's requests.²²⁹) Organizations that fail to do so risk damaging relationships with individuals who may choose to support your cause again in the future but who are unlikely to do so if your organization does not respect their requests to cease contact. (Also see Standard C1.)
- c. disclose immediately to the organization any actual or apparent conflict of interest or loyalty** – The Association of Fundraising Professionals' [Guidelines to the Code of Ethical Principles and Standards](#) compels fundraisers to disclose to the organizations on behalf of which they are seeking funds any conflict of interest including any interests they or a family member have in a potential vendor firm or formal relationships they have with donors or potential donors.²³⁰ Although the Code is intended to apply to the members of the Association of Fundraising Professionals, it presents best practices that can serve to guide any volunteer, employee, or third party engaged in fundraising for a charity or nonprofit. (See also Standard A12.)
- d. not accept donations for purposes that are inconsistent with the organization's mission** – Accepting donations that are contrary to an organization's mission can prevent nonprofits and charities from accomplishing their strategic goals or achieving their intended impacts. In order to ensure that they do not attract donations that are contrary to the organization's mission, the Association of Fundraising Professionals has set the expectation of its members that all solicitation materials accurately describe the organization's mission and the intended use of funds.²³¹

²²⁹ [Charitable Fundraising Act](#), Province of Alberta, Alberta Queen's Printer, November 1st 2010.

²³⁰ "[Association of Fundraising Professionals Code of Ethical Principles and Standards](#)," Association of Fundraising Professionals, 2004, p. 7.

²³¹ *Ibid.*, p. 18.



How do organizations ensure that staff and volunteers (including board members) are meeting this standard? Evidence that the organization is meeting this standard may include a description of how individuals who fundraise on behalf of the organization are trained or how they are made aware of the organization's fundraising policies.

RESOURCES



[“Association of Fundraising Professionals Code of Ethical Principles and Standards.”](#) Association of Fundraising Professionals, 2004.



[“Charitable Fundraising Act.”](#) The Province of Alberta, Alberta Queen's Printer, November 1st 2010.



[“Fundraising by Registered Charities: Guidance.”](#) Canada Revenue Agency, April 20th 2012.

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STANDARD C12

Standard	Level 1	Level 2	Level 3
C12. ²³²	The organization has appropriate fundraising policies (e.g., a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies). The relevance and appropriateness of these policies are reviewed every three years by the board.		The organization has a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies. The relevance and appropriateness of these policies are reviewed every three years by the board.
Evidence Required	<ul style="list-style-type: none"> • Copies of applicable policies • Date board last reviewed relevance and appropriateness of organization’s fundraising policies 		<ul style="list-style-type: none"> • Gift acceptance policy, policy on treatment of restricted or designated gifts, naming and endowment policies • Date board last reviewed relevance and appropriateness of organization’s fundraising policies

STANDARD C12 EXPLAINED

What does “appropriate fundraising policies” mean? While all nonprofit and charitable organizations in Canada depend on some form of fundraising, Imagine Canada recognizes that Canada’s nonprofit sector is incredibly diverse and that organizations have differing needs with regards to fundraising and fundraising policies. Level three organizations are required to have a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies. In order to ensure the relevance of the organization’s fundraising policies, all boards are required to review their fundraising policies at least once every three years.

Why is it important for charitable and nonprofit organizations to have:

- a. **a gift acceptance policy** – A gift acceptance policy presents guidelines that assist staff and volunteers when fundraising and accepting gifts on behalf of a charitable or nonprofit organization.²³³

²³² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

²³³ “[Why You Need Gift Acceptance Policies: How Thoughtful Planning About Non-Cash Gifts Can Improve Your Donor Relationships.](#)” Katherine Swank, Blackbaud, Inc., June 2008, p. 1.



Gift acceptance policies help organizations to:²³⁴

- Fundraise and manage gifts received
- Manage risks and comply with all legal obligations
- Manage donor relations
- Improve operations related to the administration of gifts by staff and volunteers

Gift acceptance policies should include:²³⁵

- The organization's mission and the purpose of the gift acceptance policy
- Stipulations on when legal council should be sought
- Clear distinctions between the kinds of gifts that can be accepted by staff as opposed to those that require approval from leadership
- A list of the kinds of gift restrictions that are acceptable to the organization
- A statement describing the form and disposition of gifts accepted
- A description of how the organization administers gifts
- A description of the legal or professional services and fees that will be needed to complete the gift
- A statement describing how gifts will be reported, counted, and valued by the organization
- A description of the types of gifts will not be accepted (for instance, some gifts-in-kind or gifts from certain industries)²³⁶

b. a policy on the treatment of restricted or designated gifts – Many donors wish to ensure that the funds they donate to a charity or nonprofit are used for a particular purpose, leading donors to place restrictions on the use of their gifts.²³⁷ Restricted or designated gifts must be used for the purposes for which they were donated unless the charity obtains legal authorization or permission from the donor or the donor's legal designate.²³⁸ As such, restrictions create legal and administrative obligations for charities, which must be followed in order for the charity to remain in good standing with CRA and the community it serves.²³⁹ Your organization's policy on the treatment of restricted or designated gifts provides a code of conduct related to the acceptance of restricted gifts and protects the organization from the potential legal consequences and/or undue administrative burden that could be incurred if it accepted a gift that included restrictions that were not in its best

²³⁴ ["Considerations in Developing Gift Acceptance Policies."](#) Karen J Cooper, Carters Professional Corporation and Bruce R. Hill, Consultant at the 18th Annual National Canadian Association of Gift Planners Conference, April 14th 2011, slides 3-6.

²³⁵ ["Why You Need Gift Acceptance Policies: How Thoughtful Planning About Non-Cash Gifts Can Improve Your Donor Relationships."](#) Katherine Swank, Blackbaud, Inc., June 2008, p. 2.

²³⁶ Final point from Karen Alebon, Manager, Ethical Code Program at Imagine Canada, Personal communication November 2012.

²³⁷ ["Endowed and Restricted Gifts: What the Gift Planner Needs to Know."](#) Terrance S. Carter of Carter & Associates and M. Elena Hoffstein and Edgar A. Frechette of Fasken Martineau DuMoulin LLP, May 1st 2003, p. 6.

²³⁸ ["Ethical Code Handbook."](#) Imagine Canada, February 2011, p. 10-11.

²³⁹ ["Endowed and Restricted Gifts: What the Gift Planner Needs to Know."](#) Terrance S. Carter of Carter & Associates and M. Elena Hoffstein and Edgar A. Frechette of Fasken Martineau DuMoulin LLP, May 1st 2003, p. 3.



interests or that it would not be able to carry out due to its mission or strategic direction.

Before accepting a restricted or designated gift, organizations should consider whether:²⁴⁰

- The restrictions are compatible with the organization’s mission
- The organization has the capacity to make use of the gift given its restrictions
- Administrative requirements will not consume too many of the organization’s resources

As such, policies on the treatment of restricted or designated gifts should include:

- A stipulation that acceptance of any restricted gift be approved by senior management or by the board of directors²⁴¹
- Advice on how the terms of the gift will be documented²⁴²
- A stipulation that all agreements to accept a restricted gift be reviewed by a legal professional prior to acceptance of the gift

c. a naming policy – Offering opportunities to high-level donors to associate their name with an aspect of your organization can inspire large gifts from individuals who desire public recognition.²⁴³ Associating donor names with your organization can also increase the credibility of a program and potentially attract other major donors to your cause.²⁴⁴ There are many opportunities to recognize donors through naming, and organizational policies governing this process will assist staff to communicate these opportunities to donors as well as to implement them when they receive significant contributions. It is important to remember that recognition mechanisms should not be changed or withdrawn arbitrarily once they are agreed upon.²⁴⁵ An organization’s donor recognition or gift acceptance policies can include stipulations on recognition time limits or procedures that will be followed if the original form of recognition becomes untenable in the future.²⁴⁶

d. an endowment policy – An endowment can be defined as:

“[A] long term gift to a charity, normally to be held for at least ten years, that is either set aside for a particular purpose, such as a scholarship, or for the general charitable purposes of the charity. Some endowments are directed to be held in perpetuity, while others are to be held for a fixed number of years...Once the endowment period has

²⁴⁰ [“Endowed and Restricted Gifts: What the Gift Planner Needs to Know.”](#) Terrance S. Carter of Carter & Associates and M. Elena Hoffstein and Edgar A. Frechette of Fasken Martineau DuMoulin LLP, May 1st 2003, p. 7.

²⁴¹ Ibid.

²⁴² Ibid., p. 11.

²⁴³ [“Creating a Planned Giving Program: A Legacy Building Plan for Small to Medium Community Based Organizations.”](#) Niagara Community Foundation, 2006, p. 12.

²⁴⁴ Ibid.

²⁴⁵ [“Ethical Code Handbook.”](#) Imagine Canada, February 2011, p. 11.

²⁴⁶ Ibid.



expired (except where the donor directs that the endowment be held in perpetuity) the entire endowment can be disbursed by the charity.”²⁴⁷

While endowments tend to be thought of as tools for large organizations, mid-sized organizations can benefit significantly from establishing an endowment, which can be used to secure the long-term financial stability of the organization.²⁴⁸ Organizations that do not have endowments could consider the threshold at which they would establish one and include this in their gift acceptance policy.

RESOURCES

ENDOWMENTS



[“Creating a Planned Giving Program: A Legacy Building Plan for Small to Medium Community Based Organizations.”](#) Niagara Community Foundation, 2006.



[“Endowed and Restricted Gifts: What the Gift Planner Needs to Know.”](#) Terrance S. Carter of Carter & Associates and M. Elena Hoffstein and Edgar A. Frechette of Fasken Martineau DuMoulin LLP, May 1st 2003.



[“Managing Endowments During Difficult Financial Times.”](#) Terrance S. Carter, Charity Law Bulletin 161, Carter’s Professional Corporation, March 26th 2009.



[“Thinking Long Term: Why, When, and How to Start an Endowment.”](#) Tim Draimin and Jim Morrissey, Tides Canada Foundation, March 2005.

²⁴⁷ [“Managing Endowments During Difficult Financial Times.”](#) Terrance S. Carter, Charity Law Bulletin 161, Carter’s Professional Corporation, March 26th 2009, p. 1.

²⁴⁸ [“Thinking Long Term: Why, When, and How to Start an Endowment.”](#) Tim Draimin and Jim Morrissey, Tides Canada Foundation, March 2005, p. 1.



GIFT ACCEPTANCE POLICIES



[“Considerations in Developing Gift Acceptance Policies.”](#) Karen J Cooper, Carters Professional Corporation and Bruce R. Hill, Consultant at the 18th Annual National Canadian Association of Gift Planners Conference, April 14th 2011.



[“Why You Need Gift Acceptance Policies: How Thoughtful Planning About Non-Cash Gifts Can Improve Your Donor Relationships.”](#) Katherine Swank, Blackbaud, Inc., June 2008.

NAMING



[“But We Have Nothing to Name!”](#) Janet Gadeski, Charity Info, August 14th 2012.

NOTES



STANDARD C13

Standard	Level 1	Level 2	Level 3
C13. ²⁴⁹	<p>Organizations that conduct face-to-face fundraising (e.g., door-to-door campaigns, street-side fundraising, workplace campaigns) must:</p> <ul style="list-style-type: none"> • provide verification of the affiliation of the person representing the organization; and, • secure and safeguard any confidential information, including credit card information, provided by donors. 		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of how organization ensures this standard is met</i> 		

STANDARD C13 EXPLAINED

Why must organizations conducting face-to-face fundraising ensure that they:

- a. **provide verification of the affiliation of the person representing the organization** - Individuals may be suspicious of face-to-face fundraising efforts such as door-to-door solicitation, worrying that it could be fraudulent. To avoid this perception, fundraisers conducting face-to-face fundraising should carry valid personal identification along with identification of the organization on behalf of which they are seeking funds.²⁵⁰
- b. **secure and safeguard any confidential information, including credit card information, provided by donors** - Under [PIPEDA, the Personal Information Protection and Electronics Documents Act](#), all organizations in Canada are responsible for safeguarding the private information they collect from clients, donors, or participants.²⁵¹ Organizations are obliged to protect personal information using security safeguards including physical measures such as storing information in locked filing cabinets, organizational measures such as staff training and confidentiality agreements, and technological measures such as passwords and encryptions.²⁵² Organizations that engage staff or volunteers to conduct face-to-face fundraising must ensure that individuals are trained to understand the importance of protecting confidential information as well as the organization's mechanisms and policies for ensuring that personal information is secure.

²⁴⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁵⁰ "Face-to-Face Fundraising Guidelines Canada." Association of Fundraising Professionals, p. 2.

²⁵¹ "The Protection of Personal Information by Charities and Not-For-Profit Organizations: A National Perspective," M. Jasmine Sweatman, *The Philanthropist*, 19 (4): 2004, p. 282.

²⁵² *Ibid.*, p. 288.



RESOURCES



[“Face-to-Face Fundraising Guidelines Canada.”](#) Association of Fundraising Professionals.

NOTES



STANDARD C14

Standard	Level 1	Level 2	Level 3
C14. ²⁵³	Where the organization has formally entered into a cause-related marketing agreement with a third-party, it must disclose in all related materials it produces, how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, the organization should disclose this.		
Evidence Required	<ul style="list-style-type: none"> • <i>Example of disclosure provided</i> 		

STANDARD C14 EXPLAINED

Definition: Cause-related marketing²⁵⁴

Cause-related marketing (sometimes called social marketing) is a venture with a non-charitable partner to promote the sale of items or services on the basis that a portion of the revenues will be directed to a charity or charities.

Why is it important for charities and nonprofits that have entered into a cause-related marketing agreement to disclose in all related materials how the organization benefits from the sale of products or services and the amounts payable under the arrangement? Cause related marketing can benefit both businesses and charities, helping businesses to establish trust with their customers by associating their brands with social responsibility while creating revenue for a charity or cause.²⁵⁵ Increasingly, the media and the general public are critical of for-profit companies that raise funds for charities and nonprofits, arguing that too much money goes to the business and not enough to the cause itself.

Being transparent about the details of cause-related marketing agreements can help nonprofits and charities avoid accusations of unethical dealings with businesses that assist them to raise funds. An essential component of transparency is being clear with customers about what social benefit an individual's purchase of a product or service actually accrues.²⁵⁶ Being upfront about how third-party organizations benefit from the sale of products or services and the minimum or maximum amounts payable helps the public understand the social benefit of their purchase.

²⁵³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁵⁴ "Standards Program Definitions," Imagine Canada, May 2011, p. 2.

²⁵⁵ "[Cause Marketing: 10 Cautionary Principles for Nonprofits.](#)" Gayle L. Gifford, Cause & Effect, Inc. 2008.

²⁵⁶ Ibid.



RESOURCES



[“Cause Marketing: 10 Cautionary Principles for Nonprofits.”](#) Gayle L. Gifford, Cause & Effect, Inc. 2008.



[“Fundraising - Third-party fundraisers for the benefit of a particular registered charity.”](#) Policy Commentary, Canada Revenue Agency, February 23rd 2006.

NOTES



SECTION D: STAFF MANAGEMENT

POLICIES & OTHER DOCUMENTATION

STANDARD D1

Standard	Level 1	Level 2	Level 3
D1. ²⁵⁷	The organization has written HR management policies that comply, at minimum, with employment, health and safety and other applicable legislation.		
Evidence Required	• <i>Table of contents from HR management policy manual or list of HR policies</i>		

STANDARD D1 EXPLAINED

Why is it important to have written HR policies? HR policies detail your organization's expectations of its staff and ensure that employees are treated ethically and in compliance with all applicable legislation. HR policies also help to formalize your organization's unique work culture, implement best practices, and ensure that decisions and actions taken by management are fair and consistent.²⁵⁸

What kinds of HR policies does my organization need? Common HR policies include policies addressing:²⁵⁹

- Employee information
- Performance management
- Hiring
- Holidays and vacation
- Hours of work
- Leaves of absence
- Overtime
- Termination
- Health and Safety

What legislation does my organization need to comply with? Nonprofit and charitable organizations must comply with legislation related to:²⁶⁰

- Employment / labour standards
- Occupational health and safety
- Human rights

²⁵⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁵⁸ "HR Management Standards: Second Edition." ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 6.

²⁵⁹ Ibid., p. 6

²⁶⁰ Ibid., p. 7.



- Labour relations
- Privacy of personal information

RESOURCES

HR POLICIES



[“Developing HR Policies.”](#) HR Policies & Employment Legislation, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Sample Policies on Common HR Topics.”](#) HR Policies & Employment Legislation, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

LEGISLATION



[Alberta Employment Standards.](#) Alberta Human Services, Government of Alberta.



[Alberta Human Rights Commission.](#) Government of Alberta.



[Occupational Health and Safety.](#) Alberta Human Services, Government of Alberta.



[Workers’ Compensation Board of Alberta.](#)



NOTES

STANDARD D2

Standard	Level 1	Level 2	Level 3
D2. ²⁶¹	HR management policies are accessible to all employees.		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of how HR management policies are made accessible to employees</i> 		

STANDARD D2 EXPLAINED

Why do HR management policies need to be made accessible to all employees?

In order for HR management policies to be implemented effectively, they must be thoroughly understood by all staff. Ideally, the behaviours and actions outlined in your HR management policies become part of your organization’s work culture.

Policies can be made accessible by posting them online or by ensuring that every employee has a copy. However, accessibility also requires that policies be easy to understand and written in a language that is familiar to your employees.²⁶² Special care should be taken to ensure that your policies are accessible to people with disabilities.²⁶³

How should HR management policies be made available to all employees?

Employees are often made aware of HR management policies as part of their orientation to a new position in the organization and when policies change or are

²⁶¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

²⁶² “HR Management Standards: Second Edition,” HR Council for the Nonprofit Sector, 2011, p. 8.

²⁶³ Ibid.



updated. They may be given a copy of all policies or directed to where they can access them online.²⁶⁴

NOTES

STANDARD D3

Standard	Level 1	Level 2	Level 3
D3. ²⁶⁵	HR management policies are reviewed at least every two years and revised, if necessary.		HR management policies are reviewed annually and revised, if necessary.
Evidence Required	<ul style="list-style-type: none"> <i>Description of process for reviewing and revising HR management policies and date of last review</i> 		

STANDARD D3 EXPLAINED

Why is it important to review HR management policies once every two years for Level 1 and 2 organizations and annually for Level 3 organizations? HR management policies stipulate how employees are expected to work and act as part of your organization.²⁶⁶ Reviewing these policies regularly and revising them if necessary ensures that your organization’s policies incorporate any changes in

²⁶⁴ [“HR Management Standards: Second Edition.”](#) HR Council for the Nonprofit Sector, 2011, p. 8.

²⁶⁵ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

²⁶⁶ [“HR Management Standards: Second Edition.”](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 6.



relevant legislation and that they continue to reflect best practices in HR management.²⁶⁷

When reviewing your organization's HR management policies, keep the following questions in mind:²⁶⁸

- Have there been any changes in legislation that impact this policy?
- How effective has this policy been since it was implemented?
- What kinds of feedback have you received about this policy from staff?
- Is the policy accomplishing what it was created to accomplish?

RESOURCES



["Step 8: Policy Review and Update."](#) Developing HR Policies in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

NOTES

²⁶⁷ ["HR Management Standards: Second Edition."](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 6.

²⁶⁸ ["Step 8: Policy Review and Update."](#) Developing HR Policies in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



STANDARD D4

Standard	Level 1	Level 2	Level 3
D4. ²⁶⁹	Not applicable	The organization has a compensation structure that fairly evaluates and compensates the value of each position.	
Evidence Required		<ul style="list-style-type: none"> <i>Description of compensation structure and explanation of how value of positions is evaluated</i> 	

STANDARD D4 EXPLAINED

Definition: Compensation Policy²⁷⁰

A compensation policy documents the organization's philosophy and direction with regard to rewarding its employees.

Why is it essential to have a compensation structure that fairly evaluates and compensates the value of each position? Your organization's compensation structure reflects and influences its work culture.²⁷¹ The HR Council for the Nonprofit Sector suggests that compensation structures consider both internal and external equity and that all salary ranges be reviewed at least every two years or when there are significant changes to an employee's job description.²⁷² Although nonprofit organizations have traditionally paid lower salaries than private companies, trends toward increasing professionalism in the sector require organizations to offer competitive salaries and benefits packages in order to attract and retain employees with the right skills and expertise.²⁷³ In developing competitive compensation packages for employees, nonprofits and charities should consider the salaries of comparable positions in other nonprofit organizations, the public sector, and the private sector. It is important to remember that compensation involves much more than cash, including health benefits, pension, vacation, professional development opportunities, flex time, working hours,²⁷⁴ and cost of living adjustment.²⁷⁵

²⁶⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁷⁰ "Standards Program Definitions," Imagine Canada, May 2011, p. 2.

²⁷¹ "[HR Management Standards: Second Edition](#)," ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 16.

²⁷² Ibid.

²⁷³ "[Compensation: The Inside Scoop on Nonprofit Payrolls](#)," Julie Stauffer, Charity Village, August 15th 2011.

²⁷⁴ "[HR Management Standards: Second Edition](#)," HR Council for the Nonprofit Sector, 2011, p. 16.

²⁷⁵ In Fort McMurray, Alberta, certain nonprofit staff positions qualify for a cost of living adjustment depending on the source of funding.



RESOURCES



[“2012 Canadian Nonprofit Sector Salary Report: An Annual Compensation and Benefits Study.”](#) Charity Village, 2012. (available for purchase)



[“Compensation & Benefits.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Compensation.”](#) Sample Policies on Common HR Topics, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

NOTES



STANDARD D5

Standard	Level 1	Level 2	Level 3
D5. ²⁷⁶	Not applicable	All employees have written job descriptions.	
Evidence Required		<ul style="list-style-type: none"> • <i>Declaration</i> • <i>One example of a job description currently in use</i> 	<ul style="list-style-type: none"> • <i>Declaration</i> • <i>Two examples of job descriptions currently in use - one for a management position and one for a non-management position</i>

STANDARD D5 EXPLAINED

Why is it important for all employees to have written job descriptions? A formal job description lists all the activities and competencies required for a position and creates a structure with which to assess individual performance.²⁷⁷ A comprehensive and thoughtfully written job description is an essential communication tool that can help your organization recruit the best person for the job by clearly outlining the opportunities the role has to offer as well as what is required to succeed in the job.²⁷⁸ In addition to assisting with recruitment and selection, job descriptions play an important role in employee orientation, training, supervision, compensation, and performance management.²⁷⁹ They can also act as a legal defense if an employee is terminated for performing inadequately in his or her role.²⁸⁰

Job descriptions usually include:²⁸¹

- A list of the position’s duties, tasks, and responsibilities
- A description of how the position advances the organization’s goals
- A list of required experience and competencies
- Any special requirements (for instance, a police check)
- A list of key relationships to the organization’s stakeholders

²⁷⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

²⁷⁷ “[HR Management Standards: Second Edition.](#)” ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 9.

²⁷⁸ “[Nonprofit Job Description Toolkit.](#)” The Bridgespan Group, 2012.

²⁷⁹ “[Job Descriptions.](#)” Getting the Right People, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

²⁸⁰ Ibid.

²⁸¹ “[HR Management Standards: Second Edition.](#)” ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 9.



RESOURCES



[“Job Descriptions.”](#) Getting the Right People, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Job Description Template.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved. (available for download as a word document).



[“Nonprofit Job Description Toolkit.”](#) The Bridgespan Group, 2012.

NOTES



RECRUITMENT, ORIENTATION & TRAINING

STANDARD D6

Standard	Level 1	Level 2	Level 3
D6. ²⁸²	Employees are recruited and selected through an objective, consistent process that complies, at minimum, with human rights legislation.		
Evidence Required	• <i>Description of process used to recruit and select most recent hire</i>		

STANDARD D6 EXPLAINED

Why do recruitment and selection practices need to be objective and consistent? Ensuring that all potential employees are assessed based on the same criteria ensures that the process of recruiting and selecting employees is fair and professional.²⁸³ Criteria for selecting the appropriate candidate should be based on a position's clearly defined written job description and easy-to-measure indicators to avoid biased assessments of potential candidates.²⁸⁴ Selection processes may include interviews, written assessments, or relevant tests to determine a candidate's suitability for a position.²⁸⁵ Interviewing can be done in teams to assist with unbiased assessment and to help determine whether a candidate would be a good fit in your organization. Selection and screening methods should focus on the position's required skills and abilities and must comply with human rights legislation.²⁸⁶

What does human rights legislation say about job recruitment and selection? The [Alberta Human Rights Act](#) protects individuals from discrimination as a result of.²⁸⁷

- Race
- Religious Beliefs
- Colour
- Gender
- Physical Disability
- Mental Disability
- Ancestry
- Age

²⁸² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁸³ "HR Management Standards: Second Edition," HR Council for the Nonprofit Sector, 2011, p. 10.

²⁸⁴ "Recruitment," Getting the Right People, in the HR Council for the Nonprofit Sector's HR Toolkit.

²⁸⁵ "HR Management Standards: Second Edition," HR Council for the Nonprofit Sector, 2011, p. 10.

²⁸⁶ "Selection & Hiring," Getting the Right People, in the HR Council for the Nonprofit Sector's HR Toolkit.

²⁸⁷ "Protected Areas and Grounds Under the Alberta Human Rights Act," Alberta Human Rights Commission, February 2012.



- Place of Origin
- Marital Status
- Source of Income
- Family Status
- Sexual Orientation

In spite of this, a study of HR management in small nonprofit organizations found that 3 out of 18 violated human rights legislation in their interview process. For instance, interview questions asking whether a candidate has a spouse or children were used as a way to gauge whether an

interviewee would really be able to work overtime, while marital status and family status are both protected under the [Alberta Human Rights Act](#).²⁸⁸

RESOURCES

RECRUITMENT AND SELECTION



[“Nonprofit Hiring Toolkit,”](#) The Bridgespan Group, 2012.



[“Promoting Diversity in the Office: Tips for Bias-Free Hiring,”](#) Tana Turner, Charity Village, August 16th 2012.



[“Recruitment,”](#) Getting the Right People, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Selection & Hiring,”](#) Getting the Right People, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

²⁸⁸ Meinhard as cited in [“Help Wanted. Apply Within: Tips for Hiring for Difficult-to-Fill Positions,”](#) Benito Aalto, Charity Village, October 15th 2012.

HUMAN RIGHTS LEGISLATION



[“Alberta Human Rights Act.”](#) Province of Alberta, Alberta Queen’s Printer, November 2010.



[“Protected Areas and Grounds Under the Alberta Human Rights Act.”](#) Alberta Human Rights Commission, February 2012.

NOTES



STANDARD D7

Standard	Level 1	Level 2	Level 3
D7. ²⁸⁹	All individuals external to the organization who are offered a position are given a letter of employment that outlines the terms of employment.		
Evidence Required	<ul style="list-style-type: none"> • <i>Copy of recent letter of employment</i> 		

STANDARD D7 EXPLAINED

Why is it important to give a letter of employment to all individuals who are offered a position? Although many organizations prefer to extend offers of employment in person or over the phone,²⁹⁰ a formal letter of employment allows an organization to clearly communicate its expectations to new recruits, ensuring that they comprehend the terms of their employment²⁹¹ including salary, benefits, reporting and supervision relationships, as well as any conditions related to the offer. A letter of employment not only ensures shared understanding between your organization and a potential employee, but creates a formal record that the terms of employment are fully understood.

What should be included in a letter of employment?²⁹²

- Start date of employment
- Job title
- Starting salary or wage range
- Hours of work
- Notice period for resignation and termination
- Probationary terms
- Instructions on how to accept the offer of employment
- Any requirements for criminal records checks, security clearance, etc.
- Description of employee benefits
- Conditions of the offer if applicable
- Reporting or supervisory relationships
- Accommodation needs as agreed during the recruitment process if applicable
- Information on how to access HR policies and confirmation that the employee must adhere to them
- End date of employment for fixed term positions
- Reference to union status if applicable
- Cost of living allowance if applicable²⁹³

²⁸⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁹⁰ "Extending an Offer," Nonprofit Hiring Toolkit," The Bridgespan Group, 2012.

²⁹¹ "Selection & Hiring," Getting the Right People, in the HR Council for the Nonprofit Sector's HR Toolkit.

²⁹² "HR Management Standards: Second Edition," HR Council for the Nonprofit Sector, 2011, p. 11.



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[“Extending an Offer.”](#) Nonprofit Hiring Toolkit,” The Bridgespan Group, 2012.



[“Sample Offer Letter.”](#) in Selection & Hiring, Getting the Right People, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved. (available for download as a word document at the bottom of the page)



[“Selection & Hiring.”](#) Getting the Right People, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

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²⁹³ In Fort McMurray, Alberta, certain nonprofit staff positions qualify for a cost of living adjustment depending on the source of funding.



STANDARD D8

Standard	Level 1	Level 2	Level 3
D8. ²⁹⁴	All employees who are new to the organization or their position are provided with appropriate orientation and training.		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of process used to orient and train new employees</i> 		

STANDARD D8 EXPLAINED

Why is it essential for employees to be provided with appropriate orientation and training? Orientation improves an employee's performance, strengthens their commitment to their organization,²⁹⁵ and can promote staff retention.²⁹⁶ An effective orientation process not only conveys the practical information a new employee will require to succeed in their role, but should also familiarize him or her with the organization's social environment and its unique culture.²⁹⁷ Although orientation should begin as soon as an employee takes on a new position, it can take up to a year depending on the role.²⁹⁸

New recruits to your organization may also need to undergo some form of training before they can fully take on their new role. Effective training improves an employee's ability to contribute to organizational goals, to deal with challenges and change, and to manage or work on new initiatives.²⁹⁹ Training also improves staff productivity, motivation, and retention, and leads to a decreased need for supervision.³⁰⁰

Orientation can include information on:³⁰¹

- HR management policies
- Information on employee benefits
- The organization's mission
- The organization's governance, management, and reporting structures
- The organization's funding structure
- The organization's programs and services
- Expectations of the job
- Resources available to support the employee

²⁹⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

²⁹⁵ "HR Management Standards: Second Edition," HR Council for the Nonprofit Sector, 2011, p. 12.

²⁹⁶ "Orientation," Getting the Right People," in the HR Council for the Nonprofit Sector's HR Toolkit.

²⁹⁷ Ibid.

²⁹⁸ "HR Management Standards: Second Edition," HR Council for the Nonprofit Sector, 2011, p. 12.

²⁹⁹ "Getting Your Organization Ready for Employee Training and Development," Learning, Training and Development, in the HR Council for the Nonprofit Sector's HR Toolkit.

³⁰⁰ Ibid.

³⁰¹ "HR Management Standards: Second Edition," HR Council for the Nonprofit Sector, 2011, p. 12.



- Roles and responsibilities of volunteers and staff
- The organization's culture and values³⁰²
- The organization's stakeholders (clients, donors, board, media, etc.)

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[“Getting Your Organization Ready for Employee Training and Development.”](#) Learning, Training and Development, in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Orientation,” Getting the Right People,”](#) in the HR Council for the Nonprofit Sector's HR Toolkit ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

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³⁰² [“Orientation,” Getting the Right People,”](#) in the HR Council for the Nonprofit Sector's HR Toolkit.



PERFORMANCE MANAGEMENT & STAFF DEVELOPMENT

STANDARD D9

Standard	Level 1	Level 2	Level 3
D9. ³⁰³	All employees have a work plan or performance objectives that identify their tasks/activities and the expected result.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> • <i>One example of a current work plan or performance objectives</i> 		<ul style="list-style-type: none"> • <i>Declaration</i> • <i>Two examples of current work plans or performance objectives – one for a management position and one for a non-management position</i>

STANDARD D9 EXPLAINED

Why is it important for organizations to have a work plan or performance objectives? Work plans and/or performance objectives are a key ingredient of any performance management process and can help employees to be more effective in their roles.³⁰⁴ Individual work plans and performance objectives should align with your organization's strategic plans and annual work plans.³⁰⁵ This will ensure that your organization is engaging all staff to work toward accomplishing its mission.

The HR Council for the Nonprofit Sector suggests that performance objectives should be SMART.³⁰⁶

- **Specific** – clearly articulate what, who, and when
- **Measurable** – determine how you will know that the goal has been accomplished, using multiple measures if possible and addressing both qualitative and quantitative factors
- **Attainable** – develop goals that can reasonably be accomplished
- **Realistic** – goals should align with an employee's experience and abilities as well as recognize complexity, including factors outside the employee's control

³⁰³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁰⁴ "Performance Management," in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

³⁰⁵ "HR Management Standards: Second Edition," ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 13.

³⁰⁶ "Performance Management," in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



- **Time-bound** – set clear expectations for the time by which the goal should be accomplished

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[“Performance Management.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Performance Management Form.”](#) HR Council for the Voluntary and Nonprofit Sector, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Sample Work Plan.”](#) HR Council for the Voluntary and Nonprofit Sector, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

NOTES



STANDARD D10

Standard	Level 1	Level 2	Level 3
D10. ³⁰⁷	The performance of each employee is assessed at least annually.		
Evidence Required	<ul style="list-style-type: none"> • <i>Declaration</i> • <i>Performance review template OR description of how performance is assessed</i> 		<ul style="list-style-type: none"> • <i>Declaration</i> • <i>Performance review template</i>

STANDARD D10 EXPLAINED

Why is it important to assess the performance of each employee at least annually? Assessing an employee's performance helps ensure that they are accomplishing the goals of their position, contributing to the strategic direction of the organization, and acting in alignment with your organization's culture.³⁰⁸ Effective performance assessments offer meaningful feedback to employees and can contribute to the creation of a positive work environment.³⁰⁹ Performance assessments can play a role in succession planning and can enable management to intervene if a staff member is encountering challenges. Performance assessments help ensure that any issues are identified and addressed before they negatively impact the organization as a whole or jeopardize the individual's employment.³¹⁰

What should be included in a performance review?³¹¹

- An assessment of how the employee contributes to your organization's operational and strategic plans
- Mechanisms for encouraging performance excellence
- A way to determine and address aspects of performance that could be improved
- Identification of personal or professional development needs
- Opportunities for promotion or other work assignments if applicable
- Description of work or career goals
- Consideration for increases in compensation

³⁰⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁰⁸ "Human Resources Q & A: Making Performance Management Easy," Kathline Holmes, Charity Village, August 8th 2011.

³⁰⁹ "Trends & Issues: The Art of Performance Management, Nonprofit Style." © HR Council for the Nonprofit Sector, 2010, all rights reserved, p. 1.

³¹⁰ "HR Management Standards: Second Edition." ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 14.

³¹¹ Ibid.



RESOURCES



[“Human Resources Q & A: Making Performance Management Easy.”](#)
Kathline Holmes, Charity Village, August 8th 2011.



[“Performance Management.”](#) in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Trends & Issues: The Art of Performance Management, Nonprofit Style.”](#) ©HR Council for the Nonprofit Sector, 2010, all rights reserved.

NOTES



STANDARD D11

Standard	Level 1	Level 2	Level 3
D11. ³¹²	Not applicable	The development needs of all fulltime employees are reviewed at least annually and plans are established to address any gaps.	The development needs of all fulltime employees are reviewed at least annually and plans are established to address any gaps. Staff with responsibility for managing others are provided with opportunities to develop their supervisory skills.
Evidence Required		<ul style="list-style-type: none"> • Declaration • One example of an employee development opportunity offered in the last year 	<ul style="list-style-type: none"> • Declaration • Two examples of employee development opportunities offered in the last year - one for a nonsupervisory position and one for a supervisory position

STANDARD D11 EXPLAINED

Why is it important to assess the development needs of all fulltime employees and to develop plans to address any gaps? Ongoing professional development helps employees improve their performance in their roles and build the skills they need to advance.³¹³ In a job market in which nonprofits compete with the public and private sector for qualified employees, opportunities for learning and development become an important part of employee attraction and retention strategies.³¹⁴

The benefits of offering professional development opportunities include:³¹⁵

- Increased ability to meet organizational goals
- Increased productivity
- Increased motivation

³¹² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³¹³ "HR Management Standards: Second Edition," ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 20.

³¹⁴ "Factors Affecting Working and Learning," Learning, Training and Development, in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

³¹⁵ "Getting Your Organization Ready for Employee Training and Development," Learning, Training and Development, in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



- Decreased need for supervision in well-trained staff
- Training employees can be part of an organization's succession planning efforts
- An environment of continuous learning promotes effective responses to challenge and change
- Staff can more effectively contribute to new initiatives
- Improved attraction and retention of employees

The HR Council for the Nonprofit Sector suggests that development plans address the following categories of learning:³¹⁶

- **Essential** – skills that are required to perform effectively in the employee's role, including learning that addresses performance issues or that prepares a person to take on new responsibilities
- **Enhancement** – learning that will benefit an employee in their current or future role within the organization
- **Career Development** – learning that is desired by the staff member but that may not provide direct benefits to the organization

For level 3 organizations: Why is it essential for staff with supervisory roles to be provided with opportunities to develop these skills? Managing and supervising staff is a distinct skill set that must be actively developed.³¹⁷

Management skills include:³¹⁸

- How to motivate and engage others
- How to work together to set goals
- How to assess an employee's performance
- How to delegate tasks and manage work

RESOURCES



[“Getting Your Organization Ready for Employee Training and Development.”](#) Learning, Training and Development, in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“Individual Development Plan Template.”](#) Implementing an Employee Training and Development Program, Learning, Training and Development in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved. (available for download as a word document)

³¹⁶ [“HR Management Standards: Second Edition.”](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 20.

³¹⁷ Ibid., p. 13.

³¹⁸ Ibid., p. 13.



NOTES

STANDARD D12

Standard	Level 1	Level 2	Level 3
D12. ³¹⁹	Not applicable	Critical positions in the organization are identified and succession plans are established to address any potential gaps.	
Evidence Required		<ul style="list-style-type: none"> • <i>Description of how organization identifies critical positions and plans for the possible departure of staff in these positions</i> 	

STANDARD D12 EXPLAINED

Definition: Succession Plan³²⁰

A succession plan sets out how potential departures of key personnel would be dealt with in the short-term and long-term through internal or external candidates. It could define key competencies, identify pools of talent and outline how current staff members are being developed to fill positions.

Why is it important to identify critical positions and to develop succession plans for these positions? A succession plan describes how an organization will respond to the expected or unexpected departure of critical staff members. Being strategic about whom you hire is essential in the nonprofit sector, especially in small

³¹⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³²⁰ "Standards Program Definitions," Imagine Canada, May 2011, p. 7.



organizations where every individual has a significant impact on the overall effectiveness of the organization.³²¹ Having a succession plan in place for critical positions promotes resilience within your organization and helps to mitigate against the disruptions that occur during employee transitions.³²²

The HR Council for the Nonprofit Sector recommends that if possible, succession plans should seek to develop talent from within your organization.³²³ Ongoing learning and professional development activities can then be tailored to enable staff members to take on new roles or responsibilities in the case of the departure of a key staff person.³²⁴

Benefits of succession planning include:³²⁵

- Ensuring that your organization can continue to deliver services in the event that a key employee leaves
- Developing a pool of people who have the skills and abilities to move into newly vacated roles
- Promoting alignment between your organization's vision and its human resources strategy, helping your organization accomplish its strategic goals
- Improving attraction and retention among employees who see opportunities for advancement within your organization
- Establishing a reputation for investing in employees and ensuring that they feel valued

RESOURCES



["Building a Talent Pipeline."](#) The Bridgespan Group, 2010.



["Succession Planning."](#) in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

³²¹ ["Building a Talent Pipeline."](#) The Bridgespan Group, 2010, p. 1.

³²² ["Succession Planning."](#) in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

³²³ ["HR Management Standards: Second Edition."](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 24.

³²⁴ Ibid.

³²⁵ ["Succession Planning."](#) in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



RESOURCES



[“Succession Planning: Retaining Skills and Knowledge in Your Workforce.”](#) Government of Alberta, Human Services, 2012.

NOTES

STANDARD D13

Standard	Level 1	Level 2	Level 3
D13. ³²⁶	Not applicable	The organization has a formal process to manage workplace conflicts.	
Evidence Required		<ul style="list-style-type: none"> • <i>Process the organization uses to manage workplace conflicts</i> 	

STANDARD D13 EXPLAINED

Why is it essential for organizations to have a formal process to manage workplace conflicts? Workplace conflicts arise in all organizations, and having a formal process in place helps employees resolve emerging conflicts quickly before

³²⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.



they escalate into larger problems.³²⁷ Conflict management processes that allow employees to go beyond their immediate supervisor boost employee morale and avoid the losses that can be incurred if conflicts are not addressed in a timely manner.³²⁸

Without a formal process to manage workplace conflicts, issues can lead to employee dissatisfaction, loss of productivity, a decrease in quality of work or service to clients, increased stress and employee turnover, and/or litigation against your organization.³²⁹ Workplace conflicts pose additional risks to organizations that depend on volunteers, as volunteers often have many commitments and are unwilling to tolerate a tense environment.³³⁰

What should a conflict resolution policy include? Conflict resolution policies outline the steps that should be taken to resolve a conflict and may provide for mediation in the case that the problem cannot be resolved by affected employees directly.³³¹ Conflict resolution policies may institute a formal open door policy in which employees can report emerging issues, or a formal complaint process.³³² In addition, conflict resolution policies should always include a statement to the effect that employees are protected against retaliation as a result of using the conflict resolution process.³³³

RESOURCES



[“Conflict at Work,”](#) *Workplaces That Work*, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



[“How to Effectively Manage Conflict,”](#) Jack Shand, Charity Village, December 5th 2011.

³²⁷ [“HR Management Standards: Second Edition.”](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 19.

³²⁸ [“Sample Policies on Common HR Topics: Conflict Resolution.”](#) HR Policies & Employment Legislation, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

³²⁹ [“Conflict at Work.”](#) *Workplaces That Work* in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

³³⁰ [“How to Effectively Manage Conflict,”](#) Jack Shand, Charity Village, December 5th 2011.

³³¹ [“HR Management Standards: Second Edition.”](#) ©HR Council for the Nonprofit Sector, 2011, all rights reserved, p. 19.

³³² Ibid.

³³³ [“Sample Policies on Common HR Topics: Conflict Resolution.”](#) HR Policies & Employment Legislation, in the HR Council for the Nonprofit Sector’s HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



["Conflict at Work,"](#) Workplaces That Work, in the HR Council for the Nonprofit Sector's HR Toolkit, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.



["Sample Policies on Common HR Topics: Conflict Resolution,"](#) HR Policies & Employment Legislation, HR Council for the Nonprofit Sector, ©HR Council for the Nonprofit Sector, 2013, all rights reserved.

NOTES



SECTION E: VOLUNTEER INVOLVEMENT

VOLUNTEER INVOLVEMENT STANDARDS

STANDARD E1

Standard	Level 1	Level 2	Level 3
E1. ³³⁴	The organization has policies and procedures in place that define and support the involvement of volunteers.		
Evidence Required	<ul style="list-style-type: none"> • <i>Policies and procedures relating to volunteer involvement</i> 		

STANDARD E1 EXPLAINED

Why does your organization need policies and procedures related to volunteer involvement? Policies and procedures formalize roles and responsibilities, ensuring that they are understood and carried out consistently throughout your organization.³³⁵ Having formal policies and procedures in place related to volunteer involvement demonstrates your organization's commitment to supporting its volunteers.³³⁶ Policies and procedures are also an important component of risk management, clarifying expectations and guiding action and decision-making.³³⁷ By helping to ensure that your volunteer program is run effectively, policies and procedures can improve volunteer retention, productivity, and satisfaction.³³⁸

Policies and procedures related to volunteer involvement must comply with national and provincial / territorial legislation including legislation protecting human rights, privacy of information, and employment standards.³³⁹

Which volunteer involvement policies and procedures does your organization need? In developing volunteer involvement policies, it is helpful to carefully consider why your organization involves volunteers.³⁴⁰ According to your organization's needs, you may develop policies and procedures related to:³⁴¹

- Volunteer roles
- Screening of volunteers

³³⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³³⁵ "The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice." Volunteer Canada, 2012, p. 14.

³³⁶ "Writing a Volunteer Policy." Volunteering Good Practice Guide, Volunteer Center, Brighton and Hove, 2009, p. 1.

³³⁷ "Policies and Procedures." Linda L. Graff, December 2009, p.1.

³³⁸ Ibid.

³³⁹ "The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice." Volunteer Canada, 2012, p. 14.

³⁴⁰ "Writing a Volunteer Policy." Volunteering Good Practice Guide, Volunteer Center, Brighton and Hove, 2009, p. 1.

³⁴¹ "The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice." Volunteer Canada, 2012, p. 14.



- Grounds for dismissal of volunteers
- Volunteer recruitment
- Volunteer orientation and training
- Reimbursement of volunteers' expenses
- Support and supervision of volunteers
- Insurance coverage for volunteers
- Equal opportunities
- Health and safety
- Conflict resolution
- Confidentiality

RESOURCES



[“Policies and Procedures.”](#) Linda L. Graff, December 2009.



[“Policy Development for Your Volunteer Program.”](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006.



[“Writing a Volunteer Policy.”](#) Volunteering Good Practice Guide, Volunteer Center, Brighton and Hove, 2009.

NOTES



STANDARD E2

Standard	Level 1	Level 2	Level 3
E2. ³⁴²	The organization has at least one individual who is responsible for volunteer involvement.	The organization has one or more clearly designated individuals (volunteer or paid staff) with appropriate experience, skills, or qualifications who is responsible for volunteer involvement.	
Evidence Required	<ul style="list-style-type: none"> • <i>Title of individual responsible for volunteer involvement</i> 	<ul style="list-style-type: none"> • <i>Title of individual(s) responsible for volunteer involvement</i> • <i>Description of his/her/their experience, skills, or qualifications</i> 	

STANDARD E2 EXPLAINED

Why does my organization need to designate at least one person to be responsible for volunteer involvement? Over the past two decades, changes in patterns of giving and volunteering in Canada have prompted nonprofit and charitable organizations to increasingly incorporate management principles into their volunteer programs.³⁴³ Recruiting, coordinating, and managing volunteers is a complex responsibility that requires a particular skill set,³⁴⁴ including knowledge of human resource management principles and an understanding of the value of volunteering.³⁴⁵ The National Survey of Nonprofit and Voluntary Organizations found that having a designated paid employee responsible for volunteer involvement was the most significant variable affecting an organization's ability to effectively engage volunteers in its work.³⁴⁶

Individuals responsible for volunteer involvement often play a role in:³⁴⁷

- Volunteer recruitment
- Matching volunteers with volunteer opportunities
- Volunteer orientation and training
- Interviewing and screening volunteers

³⁴² Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁴³ "Managers of Volunteers: A Profile of the Profession," Fataneh Zarinpoush, Cathy Barr, and Jason Moreton, Imagine Canada, 2004, p. 1.

³⁴⁴ "The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice," Volunteer Canada, 2012, p. 15.

³⁴⁵ Noble et al., 2003 cited in "Managers of Volunteers: A Profile of the Profession," Fataneh Zarinpoush, Cathy Barr, and Jason Moreton, Imagine Canada, 2004, p. 14.

³⁴⁶ "Managers of Volunteers: A Profile of the Profession," Fataneh Zarinpoush, Cathy Barr, and Jason Moreton, Imagine Canada, 2004, p. 1.

³⁴⁷ "Ibid., p. 13.



- Assessing the risks involved in an organization's volunteer program
- Supervising volunteers

RESOURCES



[“Managers of Volunteers: A Profile of the Profession.”](#) Fataneh Zarinpoush, Cathy Barr, and Jason Moreton, Imagine Canada, 2004.



[“Volunteer Management Competencies: Indicators for Novice to Expert.”](#) Anne Schink and Lawrence Ullian, 2007.



[“Volunteer Manager in a Box.”](#) Volunteer Wood Buffalo.



[“Volunteer Resource Management.”](#) Volunteer Canada.

NOTES



STANDARD E3

Standard	Level 1	Level 2	Level 3
E3. ³⁴⁸	Volunteer assignments relate to the mission or purpose of the organization and involve volunteers in meaningful ways that reflect their abilities, needs, and backgrounds.		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of two volunteer assignments and explanation of how they relate to the organization's mission or purpose</i> 		

STANDARD E3 EXPLAINED

Why is it important for volunteer assignments to relate to the mission of your organization? Nonprofit and charitable organizations depend on volunteers to achieve their missions.³⁴⁹ In order to ensure that volunteers contribute to accomplishing your organization's goals, your volunteer involvement strategy should align with your organization's strategic direction and its plan for disbursing its resources.³⁵⁰

Volunteers are most often drawn to your organization because they are passionate about its cause and feel that their contribution will help your organization to achieve its mission.³⁵¹ Volunteers who understand how their work impacts the organization's strategic goals are more likely to strive to accomplish their roles effectively.³⁵²

Why is it important for volunteer assignments to engage volunteers in meaningful ways that reflect their abilities, needs, and backgrounds? Volunteers are busy people. Employed Canadians and those with children living at home volunteer at higher rates than others, and younger Canadians (between 15 and 44) volunteer more than pre-retirees or seniors.³⁵³ Volunteer time is a valuable resource, and volunteers are unlikely to want to spend it in a position that is not engaging and rewarding.³⁵⁴ Often, volunteers are looking for a role that will help them to develop skills, to use their existing skills to contribute to a cause they care deeply about,³⁵⁵ or to increase their employment opportunities.³⁵⁶ They may also be looking for a

³⁴⁸ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁴⁹ ["The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice."](#) Volunteer Canada, 2012, p. 13.

³⁵⁰ Ibid.

³⁵¹ ["Volunteer Role Design: The Key to Your Volunteer Program."](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006, p. 1.

³⁵² ["A Matter of Design: Job Design Theory and Application to the Voluntary Sector."](#) Volunteer Canada, 2001, p. 4.

³⁵³ ["Volunteering in Canada."](#) Mireille Vézina and Susan Crompton, Statistics Canada, April 16th 2012, p. 40.

³⁵⁴ ["Volunteer Role Design: The Key to Your Volunteer Program."](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006, p. 1.

³⁵⁵ ["Volunteer Recruitment."](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006, p. 2.

³⁵⁶ ["A Matter of Design: Job Design Theory and Application to the Voluntary Sector."](#) Volunteer Canada, 2001, p. 6.



meaningful way to spend their time that enriches the community, the organization, and themselves.³⁵⁷

Overall, today's volunteers have higher expectations of their roles and less time to contribute than they have in the past.³⁵⁸ As such, aligning volunteer opportunities with an individual's abilities, needs, and background will ensure that your volunteers are best able to contribute to your organization while at the same time satisfying their reasons for volunteering.

RESOURCES



[“The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice.”](#) Volunteer Canada, 2012.



[“A Matter of Design: Job Design Theory and Application to the Voluntary Sector.”](#) Volunteer Canada, 2001.



[“Position Description Template.”](#) Charity Village.

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³⁵⁷ [“Volunteer Recruitment,”](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006, p. 2.

³⁵⁸ [“A Matter of Design: Job Design Theory and Application to the Voluntary Sector,”](#) Volunteer Canada, 2001, p. 7.



STANDARD E4

Standard	Level 1	Level 2	Level 3
E4. ³⁵⁹	Not applicable	Volunteer recruitment incorporates internal and external strategies to reach out to and involve a diverse volunteer base.	
Evidence Required		<ul style="list-style-type: none"> • <i>Process used to recruit volunteers to serve on boards and committees</i> • <i>Process used to recruit volunteers to deliver programs and services</i> 	

STANDARD E4 EXPLAINED

Why is it important for organizations to involve a diverse volunteer base?

Community organizations serve diverse communities. A 2012 Statistics Canada study, [Giving and Volunteering Among Canada's Immigrants](#), reports that almost 1 in 5 Canadians is an immigrant.³⁶⁰ For many new Canadians, volunteering is a primary venue for integrating socially and economically into their communities.³⁶¹

Volunteer Canada's [Canadian Code for Volunteer Involvement](#) states that a "healthy organization" will seek to involve volunteers who reflect the diversity of the community.³⁶² Cultivating a diverse volunteer base will improve your organization's ability to effectively serve its community by increasing access to the skills and knowledge needed to design programs, develop policies, and make connections in your community.³⁶³

RESOURCES



["A Guide for Cultural Competency Application of the Canadian Code,"](#)
Ontario Volunteer Center Network, July 2009.

³⁵⁹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁶⁰ ["Giving and Volunteering Among Canada's Immigrants,"](#) Derrick Thomas, Statistics Canada, May 17th 2012, p. 55.

³⁶¹ *Ibid.*, p. 62.

³⁶² ["The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice,"](#) Volunteer Canada, 2012, p. 16.

³⁶³ ["A Guide for Cultural Competency Application of the Canadian Code,"](#) Ontario Volunteer Center Network, July 2009.

RESOURCES



[“Giving and Volunteering Among Canada’s Immigrants.”](#) Derrick Thomas, Statistics Canada, May 17th 2012.



[“Practical Guide: Involving Volunteers from Diverse Cultural and Linguistic Backgrounds in Your Organization.”](#) Volunteering Australia: Melbourne, Victoria, Australia, 2007.

NOTES



STANDARD E5

Standard	Level 1	Level 2	Level 3
E5. ³⁶⁴	The organization has appropriate screening processes for volunteers.		
Evidence Required	<ul style="list-style-type: none"> • <i>Process used to screen or select volunteers to serve on boards and committees</i> • <i>Process used to screen or select volunteers to deliver programs and services</i> 		

STANDARD E5 EXPLAINED

Why is it essential to establish appropriate screening processes for volunteers?

The primary purpose of volunteer screening is to ensure a safe environment for your organization's clients, staff, and volunteers.³⁶⁵ Organizations working with vulnerable populations in particular have a moral and legal obligation to screen volunteers, as stated in the concept of "Duty of Care," which requires organizations to enact reasonable measures to ensure the safety of their beneficiaries.³⁶⁶

Screening is essential to manage the risks associated with your organization's volunteer program. However, it also accomplishes other goals such as helping to match volunteers with appropriate volunteer opportunities.³⁶⁷

What does an effective screening process involve? Screening should be an ongoing process for all volunteers, and procedures must apply equally to all individuals within a particular role.³⁶⁸ Appropriate screening processes should be developed based on the level of risk associated with each volunteer role. For instance, a volunteer who will be supervising children will require a different screening process than a volunteer who will be collecting tickets at the registration table of a fundraising event.³⁶⁹

Depending on the position, screening may involve an application form, interviews, reference checks and / or a police records check, orientation to a new position, and supervision and evaluation.³⁷⁰

³⁶⁴ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁶⁵ "Screening," Volunteer Canada.

³⁶⁶ Ibid.

³⁶⁷ Ibid.

³⁶⁸ "The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice," Volunteer Canada, 2012, p. 17.

³⁶⁹ Ibid.

³⁷⁰ "Best Practice Guidelines for Screening Volunteers," Public Safety Canada, Her Majesty the Queen in Right of Canada, 2008, p. 1.

RESOURCES



[“Best Practice Guidelines for Screening Volunteers.”](#) Public Safety Canada, Her Majesty the Queen in Right of Canada, 2008.



[“Screening.”](#) Volunteer Canada.



[“The Screening Handbook.”](#) Volunteer Canada for Public Safety Canada, Her Majesty the Queen in Right of Canada, March 2012.

NOTES



STANDARD E6

Standard	Level 1	Level 2	Level 3
E6. ³⁷¹	Volunteers are provided with appropriate orientation to the organization and its policies and practices, and receive training appropriate to their roles and needs.		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of orientation and training provided to new volunteers</i> 		

STANDARD E6 EXPLAINED

Why is it essential for volunteers to be provided with appropriate orientation and training? In order to be effective in their roles, new volunteers or volunteers who are taking on new responsibilities must receive adequate orientation and training. Orientation familiarizes volunteers with your organization's policies and procedures and will help them to act in alignment with your organization's values and practices.³⁷² In this respect, orientation is an important component of volunteer screening, especially when volunteers are new to their positions.³⁷³ Training helps ensure that volunteers are able to perform their roles effectively and minimizes potential risks posed to themselves and others.³⁷⁴

How can my organization effectively train its volunteers? Linda Graff suggests that in developing training opportunities for volunteers, nonprofit and charitable organizations:³⁷⁵

- Consider the learning needs of their volunteers, keeping in mind current knowledge levels about the topic as well as learning styles and levels of engagement
- Involve the volunteers themselves in the development of training opportunities to ensure that the training meets their needs
- Create clear and attainable learning objectives so that everyone is clear on the purpose of the training and has realistic expectations for learning
- Incorporate opportunities to apply the learning, recognizing that adult learning is facilitated by applying new concepts

³⁷¹ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁷² ["The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice."](#) Volunteer Canada, 2012, p. 17.

³⁷³ ["Best Practice Guidelines for Screening Volunteers."](#) Public Safety Canada, Her Majesty the Queen in Right of Canada, 2008; ["Safe Steps: A Volunteer Screening Process."](#) Volunteer Canada, 2001.

³⁷⁴ ["The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice."](#) Volunteer Canada, 2012, p. 17.

³⁷⁵ ["Designing and Structuring Volunteer Training."](#) Linda Graff, November 2009.



RESOURCES



[“Designing and Structuring Volunteer Training.”](#) Linda Graff, November 2009.



[“Developing Volunteer Orientation Programs.”](#) Jenette Nagy, Bill Berowitz, and Eric Wadud, The Community Toolbox, 2012.



[“Education and Training.”](#) Canadian Journal of Volunteer Resources Management, Issue 19.1, 2011.



[“A Guide for Training Volunteers \(Part A\).”](#) Lewis Hughes for Volunteering Australia, Commonwealth of Australia, 2006.

NOTES



STANDARD E7

Standard	Level 1	Level 2	Level 3
E7. ³⁷⁶	All volunteers are given regular opportunities to offer and receive feedback. Volunteers who are engaged in delivering programs or services receive a level of supervision appropriate to their role.		
Evidence Required	<ul style="list-style-type: none"> • <i>Description of feedback mechanisms used with volunteers</i> • <i>Explanation of how volunteers who deliver programs or services are supervised</i> 		

STANDARD E7 EXPLAINED

Why is it important for volunteers to be given regular opportunities to offer and receive feedback? Feedback is a “direct response, positive or negative, to an activity performed in the interest of the organization.”³⁷⁷ Providing feedback to volunteers is most effective if it is immediate, ongoing, and if it comes from the volunteer’s most direct staff contact in the organization.³⁷⁸ Providing feedback to volunteers is an integral part of volunteer recognition, and can be an important strategy for helping volunteers to achieve their goals, especially if volunteers are seeking to build skills to enhance their employment opportunities.³⁷⁹

It is also essential to provide frequent opportunities for volunteers to share their experiences in their roles with other members of your organization. Collecting feedback from volunteers related to their assignments as well as to broader organizational issues can help you improve your volunteer program as well as other aspects of your organization’s operations.³⁸⁰

Why is it important for volunteers to receive supervision appropriate to their role? Supervision helps ensure that volunteers are accomplishing their roles in an appropriate and professional manner.³⁸¹ Supervision arrangements should be determined according to the level of complexity and risk associated with a role.³⁸² Effective supervision can improve the motivation and sense of belonging of your organization’s volunteers.³⁸³ It also increases the likelihood that they will perform their roles well and contribute to achieving your organization’s mission.³⁸⁴

³⁷⁶ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

³⁷⁷ “[A Matter of Design: Job Design Theory and Application to the Voluntary Sector.](#)” Volunteer Canada, 2001, p. 26.

³⁷⁸ Ibid.

³⁷⁹ Ibid.

³⁸⁰ “[Best Practice 8: Providing Supervision.](#)” in *Best Practices in Volunteer Management: An Action Planning Guide for Small and Rural Nonprofits*, Jennifer Ellis, Volunteer Canada, 2005, p. 95.

³⁸¹ “[A Matter of Design: Job Design Theory and Application to the Voluntary Sector.](#)” Volunteer Canada, 2001, p. 11.

³⁸² “[The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice.](#)” Volunteer Canada, 2012, p. 18.

³⁸³ Ibid.

³⁸⁴ Ibid.



In addition, supervision of volunteers builds relationships, supports them in their assignments, and creates a steady flow of communication between volunteers and supervisors.³⁸⁵ If supervision uncovers a poor fit between a volunteer and a volunteer assignment, this provides an opportunity to adjust the job description or reassign the volunteer to a different role.³⁸⁶

RESOURCES



[“Best Practice 8: Providing Supervision.”](#) in *Best Practices in Volunteer Management: An Action Planning Guide for Small and Rural Nonprofits*, Jennifer Ellis, Volunteer Canada, 2005.



[Charity Republic](#) (A website where volunteers can share feedback about their volunteer experiences)



[“Supervising Volunteers.”](#) Canadian Cancer Society, 2007.



[“Supervision.”](#) Volunteering Good Practice Guide, 2009.

³⁸⁵ [“Best Practice 8: Providing Supervision.”](#) in *Best Practices in Volunteer Management: An Action Planning Guide for Small and Rural Nonprofits*, Jennifer Ellis, Volunteer Canada, 2005, p. 95.

³⁸⁶ *Ibid.*, p. 96.



NOTES

STANDARD E8

Standard	Level 1	Level 2	Level 3
E8. ³⁸⁷	The contributions of volunteers are acknowledged and recognized.		
Evidence Required	• <i>Description of how contributions of volunteers are acknowledged and recognized</i>		

STANDARD E8 EXPLAINED

Why is it important to acknowledge the contributions of volunteers?
 Recognizing the efforts of volunteers is one of the most important ways for your organization to retain current volunteers and attract new ones.³⁸⁸ Recognition demonstrates your organization’s gratitude for the work of its volunteers, helping volunteers to feel that they are an integral part of your organization and that their contributions are valued.³⁸⁹ In turn, this increases volunteer morale and productivity.³⁹⁰ Recognition should occur formally and informally, internally and publicly, and should be meaningful to the individual volunteer.³⁹¹

³⁸⁷ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada’s website](#) for updates.

³⁸⁸ [“Best Practices in Volunteer Recognition.”](#) Volunteer Canada.

³⁸⁹ [“Volunteer Recognition: Matching Motivation to Rewards.”](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006, p. 1.

³⁹⁰ *Ibid.*, p. 2.

³⁹¹ [“The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice,”](#) Volunteer Canada, 2012, p. 19.



How can your organization effectively recognize the contributions of its volunteers? Volunteer Canada suggests that organizations implement the following best practices in volunteer recognition:³⁹²

- **Prioritize volunteer recognition** – make volunteer recognition an official part of someone’s role in your organization
- **Recognize volunteers often** – say thank-you frequently and ensure that the contributions of volunteers are acknowledged consistently
- **Recognize volunteers in a variety of ways** – recognition should be both formal and informal, ranging from informal thank-you’s and treats to formal awards presentations, dinners, guest speakers, and sharing organizational milestones including how volunteers have contributed to achieving organizational goals
- **When recognizing volunteers, be sincere** – meaningfully reflect on and acknowledge the contributions of volunteers to your organization
- **Focus on the individual, not the end result of their work** – phrase recognition to emphasize the individual’s contribution, for instance “you did a great job” as opposed to “this is great work”
- **The form of recognition should be appropriate to the volunteer’s contribution** – an informal thank-you might be appropriate for a month of service, whereas 10 years of service might be honoured with a dinner or plaque
- **Be consistent** – establish standards for volunteer recognition and understand that the ways in which volunteers are recognized establishes expectations in other volunteers
- **Be timely** – recognize volunteers when they have made a significant achievement. Delaying acknowledgement can diminish its meaningfulness
- **Be unique** – get to know your volunteers in order to understand what kinds of recognition would be most meaningful for them as individuals

³⁹² [“Best Practices in Volunteer Recognition.”](#) Volunteer Canada.

RESOURCES



[“Best Practices in Volunteer Recognition.”](#) Volunteer Canada.



[“Recognition.”](#) Canadian Journal of Volunteer Resources Management, Issue 19.2, 2011.



[“Volunteer Recognition: Matching Motivation to Rewards.”](#) Cheryl Humphrey-Pratt, RCVO @ Volunteer Alberta, 2006.

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STANDARD E9

Standard	Level 1	Level 2	Level 3
E9. ³⁹³	Not applicable	The impact and contributions of volunteers and the volunteer program are regularly evaluated.	
Evidence Required		<ul style="list-style-type: none"> • <i>Description of how the contributions and impact of volunteers and the volunteer program are evaluated</i> 	

STANDARD E9 EXPLAINED

Why is it important to evaluate the impact and contributions of your organization's volunteers and volunteer program? Evaluating your organization's volunteer program allows you to measure the impact of volunteers within your organization and to determine whether you are meeting the program's goals.³⁹⁴ It also helps you to track the quality of volunteers' experiences and to uncover aspects of your volunteer program that may need improvement.³⁹⁵ Evaluating your volunteer program provides for informed decision making and facilitates the growth and development of your program.³⁹⁶

Evaluations of volunteer programs should review the program's goals and objectives, collect feedback from volunteers and clients, and use qualitative and quantitative data to review the impact of volunteer involvement in your organization.³⁹⁷

³⁹³ Standards and evidence are current as of April 2012. As standards and evidence may change, please check [Imagine Canada's website](#) for updates.

³⁹⁴ "[Evaluating Your Volunteer Programme.](#)" Volunteering Good Practice Guide, Volunteer Center, Brighton and Hove, 2009, p. 1.

³⁹⁵ Ibid.

³⁹⁶ "[Evaluation: Your Tool to Volunteer Program Success.](#)" Lori Gotlieb, Charity Village, October 11th 2011.

³⁹⁷ "[The Canadian Code for Volunteer Involvement: Values, Guiding Principles, and Standards of Practice.](#)" Volunteer Canada, 2012, p. 20.



RESOURCES



[“Evaluating Your Volunteer Programme.”](#) Volunteering Good Practice Guide, Volunteer Center, Brighton and Hove, 2009.



[“Evaluation: Your Tool to Volunteer Program Success.”](#) Lori Gotlieb, Charity Village, October 11th 2011.



[“Project Evaluation Guide for Nonprofit Organizations: Fundamental Methods and Steps for Conducting Project Evaluation.”](#) Fataneh Zarinpoush, Imagine Canada, 2006.



[“Volunteer Value Calculator.”](#) Imagine Canada, 2005.

NOTES



APPENDIX A: STANDARDS PROGRAM CHECKLISTS

SECTION A: BOARD GOVERNANCE

STANDARDS PROGRAM CHECKLIST: LEVEL 1

Standards and Evidence Checklist							
Section A: Board Governance, Level 1 Organizations							
Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:		
		Yes	On Track	Needs Work	Yes	Needs Work	
Board Leadership							
A1.	The organization has a mission statement that is approved and revisited by the board at least every five years to assess its continuing relevance.	<ul style="list-style-type: none"> • Process board uses to review mission statement • Date board last reviewed mission statement 					
A2.	The board ensures a strategic plan is in place.	<ul style="list-style-type: none"> • Organization's strategic plan 					
Board Oversight							
A3.	The board is accountable for the recruitment and orientation of the most senior staff person in the organization.	<ul style="list-style-type: none"> • Process board uses for recruiting and orienting most senior staff person 					
A4.	The most senior staff person reports to the board and has a written job description or terms of reference.	<ul style="list-style-type: none"> • Most senior staff person's job description or terms of reference 					



Standards and Evidence Checklist

Section A: Board Governance, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A5.	The total compensation package of the most senior staff person is approved by the board or a board committee and expenses are reviewed at least annually by a member(s) of the board.	<ul style="list-style-type: none"> • <i>Motion from board or committee meeting at which total compensation package for most senior staff person was approved</i> • <i>Date of most recent review of expenses</i> 					
A6.	Not applicable						
A7.	The organization has a process to identify its major strategic and operational risks and a plan to minimize and mitigate these risks. The plan is reviewed annually by the board.	<ul style="list-style-type: none"> • <i>Process used to identify major strategic and operational risks</i> 					
A8.	The organization has a process to review its insurance coverages. A summary report is reviewed annually by the board.	<ul style="list-style-type: none"> • <i>Date board last reviewed summary report on insurance coverages</i> 					



Standards and Evidence Checklist

Section A: Board Governance, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
<p>A9. The board or a board committee oversees the organization's compliance with its own governing documents (e.g., letters patent, by-laws) and all applicable federal, provincial and municipal laws and regulations. Organizations conducting programs outside Canada will also abide by applicable laws, regulations and conventions in that jurisdiction, unless these are in conflict with laws in Canada.</p>	<ul style="list-style-type: none"> • <i>Process board uses to oversee the organization's compliance with its own governing documents and all applicable laws and regulations</i> 					
Governance Policies & Processes						
<p>A10. The organization identifies its stakeholders and ensures there is a strategy for regular and effective communication and consultation with them about the organization's achievements and work.</p>	<ul style="list-style-type: none"> • <i>Strategies and practices used to communicate and consult with stakeholders</i> 					
<p>A11. Not applicable</p>						



Standards and Evidence Checklist

Section A: Board Governance, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A12.	The organization has conflict of interest policies for board, staff, and volunteers that provide for disclosure, review and decision on actual or perceived conflicts of interest.	<ul style="list-style-type: none"> • <i>Conflict of interest policies for board, staff, and volunteers</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to conflict of interest policy</i> 					
A13.	The organization has a privacy policy that is posted in a readily accessible location on its website.	<ul style="list-style-type: none"> • <i>Privacy policy</i> • <i>Website address where privacy policy can be accessed</i> 					
A14.	The organization responds promptly to complaints by external stakeholders. The organization informs the board at least annually of the number, type and disposition of complaints received.	<ul style="list-style-type: none"> • <i>Most recent report to board on complaints OR excerpt from minutes of meeting at which report was delivered verbally</i> 					
A15.	Not applicable						
A16.	The board holds a sufficient number of meetings annually to ensure appropriate direction and oversight of the organization's activities. At minimum, the board should hold two meetings per year at which the agenda is not restricted to a specific issue or issues (e.g., appointment of officers).	<ul style="list-style-type: none"> • <i>Copies of two board meeting agendas from last 12 months</i> 					



Standards and Evidence Checklist

Section A: Board Governance, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A17.	The board has written terms of reference.	<ul style="list-style-type: none"> • <i>Copy of the overall board terms of reference as well as any relevant committee terms of reference</i> 					
A18.	The board is comprised of no less than 3 (but preferably 5 or more) directors, a majority of whom must be at arm's length to each other, to the most senior staff person and/or other management staff. No employee may be a director.	<ul style="list-style-type: none"> • <i>Declaration</i> 					
A19.	No member of the board is entitled to receive, either directly or indirectly, any salary, wages, fees, commissions or other amount for services rendered to the organization in their capacity as a director.	<ul style="list-style-type: none"> • <i>Evidence organization is meeting this standard (e.g., policy on compensation of board members, excerpt from by-laws, etc.)</i> 					



Standards and Evidence Checklist

Section A: Board Governance, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A20.	A process is in place to ensure orientation of new board members. Board members must understand their legal and fiduciary responsibilities, exercise due diligence consistent with their duty of care, be familiar with the organization's activities and fully informed of the financial status of the organization.	<ul style="list-style-type: none"> • <i>Process used to orient new board members and summary of orientation content</i> 					
A21.	Proper minutes of board meetings and record of policies are kept.	<ul style="list-style-type: none"> • <i>One example of board minutes from the last 12 months</i> • <i>Description of how policies are recorded and retained</i> 					
A22.	The board has a process to annually review plans for succession to the positions of board chair and committee chairs.	<ul style="list-style-type: none"> • <i>Process board uses to annually review plans for succession to positions of board chair and committee chairs</i> 					
A23.	Not applicable						
A24.	Not applicable						



SECTION A: BOARD GOVERNANCE

STANDARDS PROGRAM CHECKLIST: LEVEL 2

Section A: Board Governance

Standards and Evidence Checklist, Level 2 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Board Leadership						
A1.	The organization has a mission statement that is approved and revisited by the board at least every five years to assess its continuing relevance.	<ul style="list-style-type: none"> • <i>Process board uses to review mission statement</i> • <i>Date board last reviewed mission statement</i> 				
A2.	The board is responsible for approving a strategic plan and has a process in place to evaluate progress in achieving the plan's priorities.	<ul style="list-style-type: none"> • <i>Organization's strategic plan</i> • <i>Motion from board meeting at which strategic plan was approved</i> • <i>Process board uses to evaluate progress in achieving plan's priorities</i> 				



Section A: Board Governance

Standards and Evidence Checklist, Level 2 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Board Oversight						
A3.	The board is accountable for the recruitment and orientation of the most senior staff person in the organization. The recruitment process is fair and transparent, and managed in a professional manner by the board. The board is accountable to ensure that the most senior staff person receives the appropriate orientation required to assume his/her responsibilities.	<ul style="list-style-type: none"> • <i>Process board uses for recruiting and orienting most senior staff person</i> 				
A4.	The most senior staff person reports to the board, has a detailed job description or terms of reference, annual performance objectives and an annual performance review.	<ul style="list-style-type: none"> • <i>Most senior staff person's job description or terms of reference</i> • <i>Most senior staff person's current performance objectives</i> • <i>Date of most recent performance review</i> 				



Section A: Board Governance

Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A5.	The total compensation package of the most senior staff person is approved by the board or a board committee and expenses are reviewed at least annually by a member(s) of the board.	<ul style="list-style-type: none"> • <i>Motion from board or committee meeting at which total compensation package for most senior staff person was approved</i> • <i>Date of most recent review of expenses</i> 					
A6.	The board annually discusses the succession plan for the most senior staff position in the organization.	<ul style="list-style-type: none"> • <i>Date board last discussed succession plan for most senior staff position</i> 					
A7.	The organization has a process to identify its major strategic and operational risks and a plan to minimize and mitigate these risks. The plan is reviewed annually by the board.	<ul style="list-style-type: none"> • <i>Process used to identify major strategic and operational risks</i> • <i>Plan to mitigate and minimize risks</i> • <i>Date plan last reviewed by board</i> 					
A8.	The organization has a process to review its insurance coverages. A summary report is reviewed annually by the board.	<ul style="list-style-type: none"> • <i>Date board last reviewed summary report on insurance coverages</i> 					



Section A: Board Governance

Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A9.	The board or a board committee oversees the organization's compliance with its own governing documents (e.g., letters patent, by-laws) and all applicable federal, provincial and municipal laws and regulations. Organizations conducting programs outside Canada will also abide by applicable laws, regulations and conventions in that jurisdiction, unless these are in conflict with laws in Canada.	<ul style="list-style-type: none"> • <i>Process board uses to oversee the organization's compliance with its own governing documents and all applicable laws and regulations</i> 					
Governance Policies & Processes							
A10.	The organization identifies its stakeholders and ensures there is a strategy for regular and effective communication and consultation with them about the organization's achievements and work.	<ul style="list-style-type: none"> • <i>Strategies and practices used to communicate and consult with stakeholders</i> 					
A11.	The organization has codes of ethics/conduct that apply to directors, staff and volunteers.	<ul style="list-style-type: none"> • <i>Codes of ethics/conduct</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to code</i> 					



Section A: Board Governance

Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A12.	The organization has conflict of interest policies for board, staff, and volunteers that provide for disclosure, review and decision on actual or perceived conflicts of interest.	<ul style="list-style-type: none"> • <i>Conflict of interest policies for board, staff, and volunteers</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to conflict of interest policy</i> 					
A13.	The organization has a privacy policy that is posted in a readily accessible location on its website.	<ul style="list-style-type: none"> • <i>Privacy policy</i> • <i>Website address where privacy policy can be accessed</i> 					
A14.	The organization has a complaints policy applicable to external stakeholders that is posted in a readily accessible location on its website. The organization responds promptly to complaints by external stakeholders. The organization informs the board at least annually of the number, type and disposition of complaints received.	<ul style="list-style-type: none"> • <i>Complaints policy</i> • <i>Website address where complaints policy can be accessed</i> • <i>Most recent report to board on complaints OR excerpt from minutes of meeting at which report was delivered verbally</i> 					
A15.	Not Applicable						



Section A: Board Governance
Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A16.	The board holds a sufficient number of meetings annually to ensure appropriate direction and oversight of the organization’s activities. At minimum, the board should hold two meetings per year at which the agenda is not restricted to a specific issue or issues (e.g., appointment of officers).	<ul style="list-style-type: none"> • <i>Copies of two board meeting agendas from last 12 months</i> 					
A17.	The board has written terms of reference outlining how it will review, approve, and monitor the mission/strategic direction, annual budget and key financial transactions, compensation practices and policies, and fiscal and governance policies.	<ul style="list-style-type: none"> • <i>Copy of the overall board terms of reference as well as any relevant committee terms of reference</i> 					
A18.	The board is comprised of no less than 3 (but preferably 5 or more) directors, a majority of whom must be at arm’s length to each other, to the most senior staff person and/or other management staff. No employee may be a director.	<ul style="list-style-type: none"> • <i>Declaration</i> 					



Section A: Board Governance

Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A19.	No member of the board is entitled to receive, either directly or indirectly, any salary, wages, fees, commissions or other amount for services rendered to the organization in their capacity as a director.	<ul style="list-style-type: none"> Evidence organization is meeting this standard (e.g., policy on compensation of board members, excerpt from by-laws, etc.) 					
A20.	A process is in place to ensure orientation of new board members. Board members must understand their legal and fiduciary responsibilities, exercise due diligence consistent with their duty of care, be familiar with the organization's activities and fully informed of the financial status of the organization.	<ul style="list-style-type: none"> Process used to orient new board members and summary of orientation content 					
A21.	Proper minutes of board meetings and record of policies are kept.	<ul style="list-style-type: none"> One example of board minutes from the last 12 months Description of how policies are recorded and retained 					



Section A: Board Governance
Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A22.	The board has a process to annually review plans for succession to the positions of board chair and committee chairs.	<ul style="list-style-type: none"> • <i>Process board uses to annually review plans for succession to positions of board chair and committee chairs</i> 					
A23.	The board has a process to annually consider development opportunities for potential board chairs and committee chairs.	<ul style="list-style-type: none"> • <i>Process board uses to annually consider development opportunities for potential board chairs and committee chairs</i> 					
A24.	The board has a process to annually review its performance.	<ul style="list-style-type: none"> • <i>Process board uses to review its performance including date of most recent review</i> 					



SECTION A: BOARD GOVERNANCE

STANDARDS PROGRAM CHECKLIST: LEVEL 3

Section A: Board Governance

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Board Leadership						
A1.	The organization has a mission statement that is approved and revisited by the board at least every five years to assess its continuing relevance.	<ul style="list-style-type: none"> • <i>Process board uses to review mission statement</i> • <i>Date board last reviewed mission statement</i> 				
A2.	The board is responsible for approving a strategic plan and has a process in place to evaluate progress in achieving the plan's priorities.	<ul style="list-style-type: none"> • <i>Organization's strategic plan</i> • <i>Motion from board meeting at which strategic plan was approved</i> • <i>Process board uses to evaluate progress in achieving plan's priorities</i> 				



Section A: Board Governance
Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Board Oversight						
A3.	The board is accountable for the recruitment and orientation of the most senior staff person in the organization. The recruitment process is fair and transparent, and managed in a professional manner by the board. The board is accountable to ensure that the most senior staff person receives the appropriate orientation required to assume his/her responsibilities.	<ul style="list-style-type: none"> • <i>Process board uses for recruiting and orienting most senior staff person</i> 				
A4.	The most senior staff person reports to the board, has a detailed job description or terms of reference, annual performance objectives and an annual performance review.	<ul style="list-style-type: none"> • <i>Most senior staff person's job description or terms of reference</i> • <i>Most senior staff person's current performance objectives</i> • <i>Date of most recent performance review</i> 				



Section A: Board Governance
Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
A5. The total compensation package of the most senior staff person is approved by the board or a board committee and expenses are reviewed at least annually by a member(s) of the board.	<ul style="list-style-type: none"> • <i>Motion from board or committee meeting at which total compensation package for most senior staff person was approved</i> • <i>Date of most recent review of expenses</i> 					
A6. The board annually discusses the succession plan for the most senior staff position in the organization.	<ul style="list-style-type: none"> • <i>Date board last discussed succession plan for most senior staff position</i> 					
A7. The organization has a process to identify its major strategic and operational risks and a plan to minimize and mitigate these risks. The plan is reviewed annually by the board.	<ul style="list-style-type: none"> • <i>Process used to identify major strategic and operational risks</i> • <i>Plan to mitigate and minimize risks</i> • <i>Date plan last reviewed by board</i> 					
A8. The organization has a process to review its insurance coverages. A summary report is reviewed annually by the board.	<ul style="list-style-type: none"> • <i>Date board last reviewed summary report on insurance coverages</i> 					



Section A: Board Governance

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
<p>A9.</p>	<p>The board or a board committee oversees the organization’s compliance with its own governing documents (e.g., letters patent, by-laws) and all applicable federal, provincial and municipal laws and regulations. Organizations conducting programs outside Canada will also abide by applicable laws, regulations and conventions in that jurisdiction, unless these are in conflict with laws in Canada.</p>	<ul style="list-style-type: none"> • <i>Process board uses to oversee the organization’s compliance with its own governing documents and all applicable laws and regulations</i> 				
<p>Governance Policies & Processes</p>						
<p>A10.</p>	<p>The organization identifies its stakeholders and ensures there is a strategy for regular and effective communication and consultation with them about the organization’s achievements and work.</p>	<ul style="list-style-type: none"> • <i>Strategies and practices used to communicate and consult with stakeholders</i> 				
<p>A11.</p>	<p>The organization has codes of ethics/conduct that apply to directors, staff and volunteers.</p>	<ul style="list-style-type: none"> • <i>Codes of ethics/conduct</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to code</i> 				



Section A: Board Governance

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
A12. The organization has conflict of interest policies for board, staff, and volunteers that provide for disclosure, review and decision on actual or perceived conflicts of interest.	<ul style="list-style-type: none"> • <i>Conflict of interest policies for board, staff, and volunteers</i> • <i>Process used to ensure board, staff and volunteers are familiar with and adhere to conflict of interest policy</i> 					
A13. The organization has a privacy policy that is posted in a readily accessible location on its website.	<ul style="list-style-type: none"> • <i>Privacy policy</i> • <i>Website address where privacy policy can be accessed</i> 					
A14. The organization has a complaints policy applicable to external stakeholders that is posted in a readily accessible location on its website. The organization responds promptly to complaints by external stakeholders. The organization informs the board at least annually of the number, type and disposition of complaints received.	<ul style="list-style-type: none"> • <i>Complaints policy</i> • <i>Website address where complaints policy can be accessed</i> • <i>Most recent report to board on complaints OR excerpt from minutes of meeting at which report was delivered verbally</i> 					



Section A: Board Governance
Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
A15. The organization has established and implemented policies and procedures that enable individuals to come forward with information on illegal practices or violations of organizational policies. This “whistleblower” policy must specify that the organization will not retaliate against, and will protect the confidentiality of, individuals who make good-faith reports.	<ul style="list-style-type: none"> • <i>Whistleblower policy and procedures</i> 					
A16. The board holds a sufficient number of meetings annually to ensure appropriate direction and oversight of the organization’s activities. At minimum, the board should hold two meetings per year at which the agenda is not restricted to a specific issue or issues (e.g., appointment of officers).	<ul style="list-style-type: none"> • <i>Copies of two board meeting agendas from last 12 months</i> 					
A17. The board has written terms of reference outlining how it will review, approve, and monitor the mission/strategic direction, annual budget and key financial transactions, compensation practices and policies, and fiscal and governance policies.	<ul style="list-style-type: none"> • <i>Copy of the overall board terms of reference as well as any relevant committee terms of reference</i> 					



Section A: Board Governance

Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A18.	The board is comprised of no less than 3 (but preferably 5 or more) directors, a majority of whom must be at arm's length to each other, to the most senior staff person and/or other management staff. No employee may be a director.	<ul style="list-style-type: none"> • <i>Declaration</i> 					
A19.	No member of the board is entitled to receive, either directly or indirectly, any salary, wages, fees, commissions or other amount for services rendered to the organization in their capacity as a director.	<ul style="list-style-type: none"> • <i>Evidence organization is meeting this standard (e.g., policy on compensation of board members, excerpt from by-laws, etc.)</i> 					
A20.	A process is in place to ensure orientation of new board members. Board members must understand their legal and fiduciary responsibilities, exercise due diligence consistent with their duty of care, be familiar with the organization's activities and fully informed of the financial status of the organization.	<ul style="list-style-type: none"> • <i>Process used to orient new board members and summary of orientation content</i> 					



Section A: Board Governance
Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
A21.	Proper minutes of board meetings and record of policies are kept.	<ul style="list-style-type: none"> • <i>One example of board minutes from the last 12 months</i> • <i>Description of how policies are recorded and retained</i> 					
A22.	The board has a process to annually review plans for succession to the positions of board chair and committee chairs.	<ul style="list-style-type: none"> • <i>Process board uses to annually review plans for succession to positions of board chair and committee chairs</i> 					
A23.	The board has a process to annually consider development opportunities for potential board chairs and committee chairs.	<ul style="list-style-type: none"> • <i>Process board uses to annually consider development opportunities for potential board chairs and committee chairs</i> 					
A24.	The board has a process to annually review the performance of individual directors and the board as a whole.	<ul style="list-style-type: none"> • <i>Process board uses to review the performance of individual directors and the board as a whole including date of most recent review</i> 					



SECTION B: FINANCIAL ACCOUNTABILITY AND TRANSPARENCY

STANDARDS PROGRAM CHECKLIST: LEVEL 1

Section B: Financial Accountability & Transparency Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:		
		Yes	On Track	Needs Work	Yes	Needs Work	
Financial Accountability							
B1.	Organizations must complete annual financial statements in accordance with an acceptable accounting framework as identified by the Canadian Institute of Chartered Accountants (CICA).	<i>See B2 for required evidence</i>					
B2.	Organizations with over \$1 million in annual revenue must have their financial statements audited by an independent licensed public accountant. Other organizations may have a review engagement unless required by their governing legislation to have an audit.	• <i>A copy of the organization's most recent annual financial statements including the audit or review engagement report</i>					



Section B: Financial Accountability & Transparency

Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
B3. The organization's financial statements must be received and approved by the board and released within 6 month of year end.	<ul style="list-style-type: none"> • <i>Most recent annual financial statements including audit or review engagement report</i> • <i>Motion from board meeting where financial statements were approved including date of meeting</i> 					
B4. CHARITIES: The board has a process to ensure that an accurate Registered Charity Information Return (T3010) is filed with the Canada Revenue Agency (CRA) within six months of year-end, as required by law.	<ul style="list-style-type: none"> • <i>Public portions of most recent T3010 including date it was filed with CRA</i> • <i>Process board uses to ensure timely and accurate submission of the T3010</i> 					
NONPROFITS: The board has a process to ensure that an accurate Corporate Income Tax Return (T2) is filed with the CRA within six months of year end, as required by law.	<ul style="list-style-type: none"> • <i>Most recent Corporate Income Tax Return (T2) including date it was filed with CRA</i> • <i>Process board uses to ensure timely and accurate submission of the T2</i> 					



Section B: Financial Accountability & Transparency

Standards and Evidence Checklist, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
B5.	The board approves the annual operating budget and has a process to monitor the organization's performance in relation to the annual budget. The board or a board committee reviews actual revenues and expenses versus budget at least twice a year.	<ul style="list-style-type: none"> • <i>Process board uses to monitor performance in relation to annual budget.</i> • <i>Motion from board meeting at which annual operating budget was approved including date of meeting.</i> • <i>Last two dates on which the board or a board committee reviewed actual revenues and expenses versus budget.</i> 					
B6.	The board or a board committee receives from management, at least twice a year, assurance that all statutory remittances have been made.	<ul style="list-style-type: none"> • <i>Last two dates on which the board or a board committee received assurance that all statutory remittances have been made</i> 					
B7.	The board regularly reviews the cost-effectiveness of the organization's fundraising activities. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.	<ul style="list-style-type: none"> • <i>Date board last reviewed cost-effectiveness of fundraising activities</i> 					



Section B: Financial Accountability & Transparency

Standards and Evidence Checklist, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
B8.	Organizations with investable assets over \$100,000 must have an investment policy setting out asset allocation, procedures for investments, and asset protection issues.	<ul style="list-style-type: none"> • <i>Investment policy</i> 					
B9.	When the organization collects money (donations or sales) online its practices should be consistent with or exceed the provisions of the Canadian Code of Practice for Consumer Protection in Electronic Commerce.	<ul style="list-style-type: none"> • <i>Confirmation the organization's practices or those of third-party providers are consistent with the Canadian Code of Practice for Consumer Protection in Electronic Commerce.</i> 					
Transparency							
B10.	The organization's financial statements are publicly available.	<ul style="list-style-type: none"> • <i>Description of how organization makes its financial statements publicly available</i> 					
B11.	The organization makes information on compensation accessible to its stakeholders to at least the same level as that required by CRA in the T3010.	<ul style="list-style-type: none"> • <i>Description of how organization makes this information available or a link to it</i> 					



Section B: Financial Accountability & Transparency Standards and Evidence Checklist, Level 1 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
B12.	The organization discloses in its financial statements details of the purpose and amount of any payments for products or services to board members or companies in which a board member is an owner, partner or senior manager.	<ul style="list-style-type: none"> • <i>Copy of disclosure statement</i> 					
B13.	The organization accurately discloses all costs associated with its fundraising activities.	<ul style="list-style-type: none"> • <i>Declaration</i> 					



SECTION B: FINANCIAL ACCOUNTABILITY AND TRANSPARENCY

STANDARDS PROGRAM CHECKLIST, LEVEL 2 & 3

Section B: Financial Accountability & Transparency						
Standards and Evidence Checklist, Level 2 & 3 Organizations						
Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Financial Accountability						
B1.	Organizations must complete annual financial statements in accordance with an acceptable accounting framework as identified by the Canadian Institute of Chartered Accountants (CICA).	<i>See B2 for required evidence</i>				
B2.	Organizations with over \$1 million in annual revenue must have their financial statements audited by an independent licensed public accountant. Other organizations may have a review engagement unless required by their governing legislation to have an audit.	<ul style="list-style-type: none"> <i>A copy of the organization's most recent annual financial statements including the audit or review engagement report</i> 				
B3.	The organization's financial statements must be received and approved by the board and released within 6 month of year end.	<ul style="list-style-type: none"> <i>Most recent annual financial statements including audit or review engagement report</i> 				



Section B: Financial Accountability & Transparency

Standards and Evidence Checklist, Level 2 & 3 Organizations

		<ul style="list-style-type: none"> • <i>Motion from board meeting where financial statements were approved including date of meeting</i> 					
B4.	<p>CHARITIES: The board has a process to ensure that an accurate Registered Charity Information Return (T3010) is filed with the Canada Revenue Agency (CRA) within six months of year-end, as required by law.</p>	<ul style="list-style-type: none"> • <i>Public portions of most recent T3010 including date it was filed with CRA</i> • <i>Process board uses to ensure timely and accurate submission of the T3010</i> 					
	<p>NONPROFITS: The board has a process to ensure that an accurate Corporate Income Tax Return (T2) is filed with the CRA within six months of year end, as required by law.</p>	<ul style="list-style-type: none"> • <i>Most recent Corporate Income Tax Return (T2) including date it was filed with CRA</i> • <i>Process board uses to ensure timely and accurate submission of the T2</i> 					
B5.	<p>The board approves the annual operating budget and has a process to monitor the organization's performance in relation to the annual budget. The board or a board committee reviews actual revenues and expenses versus budget at least twice a year.</p>	<ul style="list-style-type: none"> • <i>Process board uses to monitor performance in relation to annual budget.</i> • <i>Motion from board meeting at which annual operating budget was approved including date of meeting.</i> • <i>Last two dates on which the board or a board committee reviewed actual revenues and expenses versus budget.</i> 					



Section B: Financial Accountability & Transparency

Standards and Evidence Checklist, Level 2 & 3 Organizations

B6.	The board or a board committee receives from management, at least twice a year, assurance that all statutory remittances have been made.	<ul style="list-style-type: none"> • <i>Last two dates on which the board or a board committee received assurance that all statutory remittances have been made</i> 					
B7.	The board regularly reviews the cost-effectiveness of the organization's fundraising activities. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.	<ul style="list-style-type: none"> • <i>Process board uses to review cost-effectiveness of fundraising activities including the date of review</i> 					
B8.	Organizations with investable assets over \$100,000 must have an investment policy setting out asset allocation, procedures for investments, and asset protection issues.	<ul style="list-style-type: none"> • <i>Investment policy</i> 					
B9.	When the organization collects money (donations or sales) online its practices should be consistent with or exceed the provisions of the Canadian Code of Practice for Consumer Protection in Electronic Commerce.	<ul style="list-style-type: none"> • <i>Confirmation the organization's practices or those of third-party providers are consistent with the Canadian Code of Practice for Consumer Protection in Electronic Commerce.</i> 					

Transparency

B10.	The organization makes the following information available on its website: <ul style="list-style-type: none"> • their most recent three 	<ul style="list-style-type: none"> • <i>Links to required information on organization's</i> 					
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Section B: Financial Accountability & Transparency

Standards and Evidence Checklist, Level 2 & 3 Organizations

	<p>years of annual reports;</p> <ul style="list-style-type: none"> • their most recent three years of financial statements including notes as approved by the board and the opinion of the independent licensed public accountant who conducted the audit or review engagement; and • the names of all board members. <p>In addition to the above, charities must make the following information available on their website:</p> <ul style="list-style-type: none"> • their registration number (BN) assigned by the Canada Revenue Agency (CRA); and • the public portion of their most recent Registered Charity Information Return (form T3010) as submitted to CRA or a direct link to it. 	<p><i>website</i></p>					
<p>B11.</p>	<p>The organization makes information on compensation accessible to its stakeholders to at least the same level as that required by CRA in the T3010.</p>	<ul style="list-style-type: none"> • <i>Description of how organization makes this information available or a link to it</i> 					
<p>B12.</p>	<p>The organization discloses in its financial statements details of the purpose and amount of any payments for products or services to board members or companies in which a board member is an owner, partner or senior manager.</p>	<ul style="list-style-type: none"> • <i>Copy of disclosure statement</i> 					
<p>B13.</p>	<p>The organization accurately discloses all costs associated with its fundraising activities.</p>	<ul style="list-style-type: none"> • <i>Declaration</i> 					



SECTION C: FUNDRAISING

STANDARDS PROGRAM CHECKLIST: LEVEL 1 & 2

Section C: Fundraising

Standards and Evidence Checklist, Level 1 & 2 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Donor Relations						
C1.	The organization honours donors' and prospective donors' requests to: <ul style="list-style-type: none"> • limit the frequency of contact; • not be contacted by telephone or other technology; • receive printed material concerning the organization; and • discontinue contact. 	• <i>Policy on donor requests.</i>				
C2.	The organization does not sell its donor list. If it rents, exchanges or otherwise shares its donor list, it must abide by the Canadian Marketing Association Code of Ethics and Standards of Practice and honour donors' requests to be excluded from such lists.	• <i>Policy on donor lists.</i>				
C3.	Donors' requests to remain anonymous are honoured.	• <i>Policy on donor anonymity.</i>				



Section C: Fundraising

Standards and Evidence Checklist, Level 1 & 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
C4.	The organization encourages donors to seek independent advice if the proposed gift is a Planned Gift and/or the organization has any reason to believe the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.	<ul style="list-style-type: none"> • <i>Policy on independent advice.</i> 					
C5.	CHARITIES : The organization prepares and issues Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements.	<ul style="list-style-type: none"> • <i>Void Official Income Tax receipt.</i> 					
	NONPROFITS : The organization makes it clear to all potential donors that it cannot issue Official Income Tax receipts.	<ul style="list-style-type: none"> • <i>Declaration.</i> 					
Fundraising Practices							
C6.	All fundraising activities conducted by or on behalf of the organization must: <ul style="list-style-type: none"> • be truthful, • accurately describe the organization's activities, • disclose the organization's name, • disclose the purpose for which funds are requested, • disclose the organization's 	<ul style="list-style-type: none"> • <i>Policy on fundraising activities</i> 					



Section C: Fundraising

Standards and Evidence Checklist, Level 1 & 2 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
	policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued; and, <ul style="list-style-type: none"> disclose, upon request, whether the individual or entity seeking donations is a volunteer, employee or contracted third party. 					
C7.	The organization does not make claims that cannot be upheld or are misleading.					
C8.	The organization does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.					
C9.	Any fundraising materials distributed by or on behalf of the organization must include its address or other contact information.					
C10.	The organization does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.					



Section C: Fundraising

Standards and Evidence Checklist, Level 1 & 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
C11.	<p>Anyone seeking or receiving funds, on behalf of the organization, whether a volunteer, employee or contracted third party must:</p> <ul style="list-style-type: none"> • act with fairness, integrity, and in accordance with all applicable laws; • cease contacting a prospective donor who states that he/she does not wish to be contacted; • disclose immediately to the organization any actual or apparent conflict of interest or loyalty; and • not accept donations for purposes that are inconsistent with the organization’s mission. 	<ul style="list-style-type: none"> • <i>Description of steps taken to ensure individuals who seek or receive funds on your behalf adhere to this standard</i> 					
C12.	<p>The organization has appropriate fundraising policies (e.g., a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies). The relevance and appropriateness of these policies are reviewed every three years by the board.</p>	<ul style="list-style-type: none"> • <i>Copies of applicable policies</i> • <i>Date board last reviewed relevance and appropriateness of organization’s fundraising policies</i> 					



Section C: Fundraising

Standards and Evidence Checklist, Level 1 & 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
C13.	Organizations that conduct face-to-face fundraising (e.g., door-to-door campaigns, street-side fundraising, workplace campaigns) must: <ul style="list-style-type: none"> • provide verification of the affiliation of the person representing the organization; and, • secure and safeguard any confidential information, including credit card information, provided by donors. 	<ul style="list-style-type: none"> • <i>Description of how organization ensures this standard is met.</i> 					
C14.	Where the organization has formally entered into a cause-related marketing agreement with a third-party, it must disclose in all related materials it produces how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, the organization should disclose this.	<ul style="list-style-type: none"> • <i>Example of disclosure provided</i> 					



SECTION C: FUNDRAISING

STANDARDS PROGRAM CHECKLIST: LEVEL 3

Section C: Fundraising

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Donor Relations						
C1.	The organization honours donors' and prospective donors' requests to: <ul style="list-style-type: none"> • limit the frequency of contact; • not be contacted by telephone or other technology; • receive printed material concerning the organization; and • discontinue contact. 	• <i>Policy on donor requests.</i>				
C2.	The organization does not sell its donor list. If it rents, exchanges or otherwise shares its donor list, it must abide by the Canadian Marketing Association Code of Ethics and Standards of Practice and honour donors' requests to be excluded from such lists.	• <i>Policy on donor lists.</i>				
C3.	Donors' requests to remain anonymous are honoured.	• <i>Policy on donor anonymity.</i>				



Section C: Fundraising

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
C4.	The organization encourages donors to seek independent advice if the proposed gift is a Planned Gift and/or the organization has any reason to believe the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.					
C5.	CHARITIES : The organization prepares and issues Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements.					
	NONPROFITS : The organization makes it clear to all potential donors that it cannot issue Official Income Tax receipts.					

Fundraising Practices

C6.	All fundraising activities conducted by or on behalf of the organization must: <ul style="list-style-type: none"> • be truthful, • accurately describe the organization's activities, • disclose the organization's name, • disclose the purpose for which funds are requested, • disclose the organization's 					
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Section C: Fundraising

Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
	policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued; and, <ul style="list-style-type: none"> disclose, upon request, whether the individual or entity seeking donations is a volunteer, employee or contracted third party. 						
C7.	The organization does not make claims that cannot be upheld or are misleading.	<ul style="list-style-type: none"> <i>Declaration</i> 					
C8.	The organization does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.	<ul style="list-style-type: none"> <i>Declaration</i> 					
C9.	Any fundraising materials distributed by or on behalf of the organization must include its address or other contact information.	<ul style="list-style-type: none"> <i>Examples of fundraising materials.</i> 					
C10.	The organization does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.	<ul style="list-style-type: none"> <i>Policy on payment of fundraisers.</i> 					



Section C: Fundraising
Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
C11.	<p>Anyone seeking or receiving funds, on behalf of the organization, whether a volunteer, employee or contracted third party must:</p> <ul style="list-style-type: none"> • act with fairness, integrity, and in accordance with all applicable laws; • cease contacting a prospective donor who states that he/she does not wish to be contacted; • disclose immediately to the organization any actual or apparent conflict of interest or loyalty; and • not accept donations for purposes that are inconsistent with the organization’s mission. 	<ul style="list-style-type: none"> • <i>Description of steps taken to ensure individuals who seek or receive funds on your behalf adhere to this standard</i> 					
C12.	<p>The organization has a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies. The relevance and appropriateness of these policies are reviewed every three years by the board.</p>	<ul style="list-style-type: none"> • <i>Gift acceptance policy, policy on treatment of restricted or designated gifts, naming and endowment policies</i> • <i>Date board last reviewed relevance and appropriateness of organization’s fundraising policies</i> 					



Section C: Fundraising
Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
C13.	Organizations that conduct face-to-face fundraising (e.g., door-to-door campaigns, street-side fundraising, workplace campaigns) must: <ul style="list-style-type: none"> • provide verification of the affiliation of the person representing the organization; and, • secure and safeguard any confidential information, including credit card information, provided by donors. 	<ul style="list-style-type: none"> • <i>Description of how organization ensures this standard is met.</i> 					
C14.	Where the organization has formally entered into a cause-related marketing agreement with a third-party, it must disclose in all related materials it produces how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, the organization should disclose this.	<ul style="list-style-type: none"> • <i>Example of disclosure provided</i> 					



SECTION D: STAFF MANAGEMENT

STANDARDS PROGRAM CHECKLIST: LEVEL 1

Section D: Staff Management

Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Policies & Other Documentation						
D1.	The organization has written HR management policies that comply, at minimum, with employment, health and safety and other applicable legislation.	• <i>Table of contents from HR management policy manual or list of HR policies</i>				
D2.	HR management policies are accessible to employees.	• <i>Description of how HR management policies are made accessible to employees</i>				
D3.	HR management policies are reviewed at least every two years and revised, if necessary.	• <i>Description of process for reviewing and revising HR management policies and date of last review</i>				
D4.	Not applicable					
D5.	Not applicable					



Section D: Staff Management

Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Recruitment, Orientation & Training						
D6.	Employees are recruited and selected through an objective, consistent process that complies, at minimum, with human rights legislation.	• <i>Description of process used to recruit and select most recent hire</i>				
D7.	All individuals external to the organization who are offered a position are given a letter of employment that outlines the terms of employment.	• <i>Copy of recent letter of employment</i>				
D8.	All employees who are new to the organization or their position are provided with appropriate orientation and training.	• <i>Description of process used to orient and train new employees</i>				
Performance Management & Staff Development						
D9.	All employees have a work plan or performance objectives that identify their tasks/activities and the expected result.	• <i>Declaration</i> • <i>One example of a current work plan or performance objectives</i>				
D10.	The performance of each employee is assessed at least annually.	• <i>Declaration</i> • <i>Performance review template OR description of how performance is assessed</i>				



Section D: Staff Management

Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
D11.	Not applicable					
D12.	Not applicable					
D13.	Not applicable					



SECTION D: STAFF MANAGEMENT

STANDARDS PROGRAM CHECKLIST: LEVEL 2

Section D: Staff Management

Standards and Evidence Checklist, Level 2 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Policies & Other Documentation						
D1.	The organization has written HR management policies that comply, at minimum, with employment, health and safety and other applicable legislation.	• <i>Table of contents from HR management policy manual or list of HR policies</i>				
D2.	HR management policies are accessible to employees.	• <i>Description of how HR management policies are made accessible to employees</i>				
D3.	HR management policies are reviewed at least every two years and revised, if necessary.	• <i>Description of process for reviewing and revising HR management policies and date of last review</i>				
D4.	The organization has a compensation structure that fairly evaluates and compensates the value of each position.	• <i>Description of compensation structure and explanation of how value of positions is evaluated.</i>				



Section D: Staff Management

Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
D5.	All employees have written job descriptions.	<ul style="list-style-type: none"> • Declaration • One example of a job description currently in use 					
Recruitment, Orientation & Training							
D6.	Employees are recruited and selected through an objective, consistent process that complies, at minimum, with human rights legislation.	<ul style="list-style-type: none"> • Description of process used to recruit and select most recent hire 					
D7.	All individuals external to the organization who are offered a position are given a letter of employment that outlines the terms of employment.	<ul style="list-style-type: none"> • Copy of recent letter of employment 					
D8.	All employees who are new to the organization or their position are provided with appropriate orientation and training.	<ul style="list-style-type: none"> • Description of process used to orient and train new employees 					
Performance Management & Staff Development							
D9.	All employees have a work plan or performance objectives that identify their tasks/activities and the expected result.	<ul style="list-style-type: none"> • Declaration • One example of a current work plan or performance objectives 					



Section D: Staff Management

Standards and Evidence Checklist, Level 2 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
D10.	The performance of each employee is assessed at least annually.	<ul style="list-style-type: none"> • Declaration • Performance review template OR description of how performance is assessed 					
D11.	The development needs of all full- time employees are reviewed at least annually and plans are established to address any gaps.	<ul style="list-style-type: none"> • Declaration • One example of an employee development opportunity offered in the last year 					
D12.	Critical positions in the organization are identified and succession plans are established to address any potential gaps.	<ul style="list-style-type: none"> • Description of how organization identifies critical positions and plans for the possible departure of staff in these positions 					
D13.	The organization has a formal process to manage workplace conflicts.	<ul style="list-style-type: none"> • Process the organization uses to manage workplace conflicts 					



SECTION D: STAFF MANAGEMENT

STANDARDS PROGRAM CHECKLIST: LEVEL 3

Section D: Staff Management

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
Policies & Other Documentation						
D1.	The organization has written HR management policies that comply, at minimum, with employment, health and safety and other applicable legislation.	• <i>Table of contents from HR management policy manual or list of HR policies</i>				
D2.	HR management policies are accessible to employees.	• <i>Description of how HR management policies are made accessible to employees</i>				
D3.	HR management policies are reviewed annually and revised, if necessary.	• <i>Description of process for reviewing and revising HR management policies and date of last review</i>				
D4.	The organization has a compensation structure that fairly evaluates and compensates the value of each position.	• <i>Description of compensation structure and explanation of how value of positions is evaluated.</i>				



Section D: Staff Management

Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
D5.	All employees have written job descriptions.	<ul style="list-style-type: none"> • Declaration. • Two examples of job descriptions currently in use - one for a management position and one for a non-management position. 					
Recruitment, Orientation & Training							
D6.	Employees are recruited and selected through an objective, consistent process that complies, at minimum, with human rights legislation.	<ul style="list-style-type: none"> • Description of process used to recruit and select most recent hire 					
D7.	All individuals external to the organization who are offered a position are given a letter of employment that outlines the terms of employment.	<ul style="list-style-type: none"> • Copy of recent letter of employment 					
D8.	All employees who are new to the organization or their position are provided with appropriate orientation and training.	<ul style="list-style-type: none"> • Description of process used to orient and train new employees 					



Section D: Staff Management

Standards and Evidence Checklist, Level 3 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:		
		Yes	On Track	Needs Work	Yes	Needs Work	
Performance Management & Staff Development							
D9.	All employees have a work plan or performance objectives that identify their tasks/activities and the expected result.	<ul style="list-style-type: none"> • Declaration. • Two examples of current work plans or performance objectives – one for a management position and one for a non-management position. 					
D10.	The performance of each employee is assessed at least annually.	<ul style="list-style-type: none"> • Declaration • Performance review template 					
D11.	The development needs of all full-time employees are reviewed at least annually and plans are established to address any gaps. Staff with responsibility for managing others are provided with opportunities to develop their supervisory skills.	<ul style="list-style-type: none"> • Declaration • Two examples of employee development opportunities offered in the last year - one for a non-supervisory position and one for a supervisory position 					
D12.	Critical positions in the organization are identified and succession plans are established to address any potential gaps.	<ul style="list-style-type: none"> • Description of how organization identifies critical positions and plans for the possible departure of staff in these positions 					



Section D: Staff Management
Standards and Evidence Checklist, Level 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
D13.	The organization has a formal process to manage workplace conflicts.	<ul style="list-style-type: none"> Process the organization uses to manage workplace conflicts 					



SECTION E: VOLUNTEER INVOLVEMENT

STANDARDS PROGRAM CHECKLIST: LEVEL 1

Section E: Volunteer Involvement

Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
E1.	The organization has policies and procedures in place that define and support the involvement of volunteers.	• <i>Policies and procedures relating to volunteer involvement</i>				
E2.	The organization has at least one individual who is responsible for volunteer involvement.	• <i>Title of individual responsible for volunteer involvement</i>				
E3.	Volunteer assignments relate to the mission or purpose of the organization and involve volunteers in meaningful ways that reflect their abilities, needs, and backgrounds.	• <i>Description of two volunteer assignments and explanation of how they relate to the organization's mission or purpose</i>				
E4.	Not applicable					
E5.	The organization has appropriate screening processes for volunteers.	<ul style="list-style-type: none"> • <i>Process used to screen or select volunteers to serve on boards and committees</i> • <i>Process used to screen or select volunteers to deliver programs and services.</i> 				



Section E: Volunteer Involvement
Standards and Evidence Checklist, Level 1 Organizations

Standard	Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
		Yes	On Track	Needs Work	Yes	Needs Work
E6.	Volunteers are provided with appropriate orientation to the organization and its policies and practices, and receive training appropriate to their roles and needs.					
E7.	All volunteers are given regular opportunities to offer and receive feedback. Volunteers who are engaged in delivering programs or services receive a level of supervision appropriate to their role.					
E8.	The contributions of volunteers are acknowledged and recognized.					
E9.	Not applicable					



SECTION E: VOLUNTEER INVOLVEMENT

STANDARDS PROGRAM CHECKLIST: LEVEL 2 & 3

Section E: Volunteer Involvement

Standards and Evidence Checklist, Level 2 & 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
E1.	The organization has policies and procedures in place that define and support the involvement of volunteers.	<ul style="list-style-type: none"> • <i>Policies and procedures relating to volunteer involvement</i> 					
E2.	The organization has one or more clearly designated individuals (volunteer or paid staff) with appropriate experience, skills, or qualifications who is responsible for volunteer involvement.	<ul style="list-style-type: none"> • <i>Title of individual(s) responsible for volunteer involvement</i> • <i>Description of his/her/their experience, skills, or qualifications</i> 					
E3.	Volunteer assignments relate to the mission or purpose of the organization and involve volunteers in meaningful ways that reflect their abilities, needs, and backgrounds.	<ul style="list-style-type: none"> • <i>Description of two volunteer assignments and explanation of how they relate to the organization's mission or purpose</i> 					



Section E: Volunteer Involvement
Standards and Evidence Checklist, Level 2 & 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
E4.	Volunteer recruitment incorporates internal and external strategies to reach out to and involve a diverse volunteer base.	<ul style="list-style-type: none"> • <i>Process used to recruit volunteers to serve on boards and committees</i> • <i>Process used to recruit volunteers to deliver programs and services</i> 					
E5.	The organization has appropriate screening processes for volunteers.	<ul style="list-style-type: none"> • <i>Process used to screen or select volunteers to serve on boards and committees</i> • <i>Process used to screen or select volunteers to deliver programs and services</i> 					
E6.	Volunteers are provided with appropriate orientation to the organization and its policies and practices, and receive training appropriate to their roles and needs.	<ul style="list-style-type: none"> • <i>Description of orientation and training provided to new volunteers.</i> 					



Section E: Volunteer Involvement
Standards and Evidence Checklist, Level 2 & 3 Organizations

Standard		Evidence	My organization is compliant with this standard:			My organization has the required evidence:	
			Yes	On Track	Needs Work	Yes	Needs Work
E7.	All volunteers are given regular opportunities to offer and receive feedback. Volunteers who are engaged in delivering programs or services receive a level of supervision appropriate to their role.	<ul style="list-style-type: none"> • <i>Description of feedback mechanisms used with volunteers.</i> • <i>Explanation of how volunteers who deliver programs or services are supervised.</i> 					
E8.	The contributions of volunteers are acknowledged and recognized.	<ul style="list-style-type: none"> • <i>Description of how contributions of volunteers are acknowledged and recognized.</i> 					
E9.	The impact and contributions of volunteers and the volunteer program are regularly evaluated.	<ul style="list-style-type: none"> • <i>Description of how the contributions and impact of volunteers and the volunteer program are evaluated</i> 					



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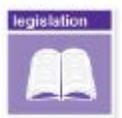
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