



CODE OF GOVERNANCE FOR QUÉBEC SPORT AND RECREATION NON-PROFIT ORGANIZATIONS (NPOs)

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Introduction

What Is a Code of Governance?

The good governance of an organization is defined by a set of policies, rules and practices that it uses to achieve its common goals while adhering to clear and rigorous standards of ethics, integrity, accountability and effectiveness.

Governance, in its fiduciary form, is about doing everything possible to ensure that an organization can achieve the purposes for which it was created in a way that is transparent, efficient and in keeping with the expectations of its stakeholders.

Governance is based on accountability rules and operating principles determined by the Board of Directors to establish the organization's strategic orientations, oversee management, assess economic and social performance and foster the values of probity and excellence within the organization.

*Yvan Allaire, Chair of the Board of Directors.
Institute for governance of private and public organizations.
Translation.*

The governance framework sets out and formalizes strategies, policies and procedures to be implemented to define the organizational structure and organize the components of effective and efficient governance that will ensure [...] sound and prudent management [...].

*Governance Guideline – Updated September 2016.
Autorité des marchés financiers, p. 14.*

The governance of an organization addresses three main issues, presented here in question form:

- How does an organization define its mission and the strategic direction it intends to follow in order to achieve it?
- How does an organization's Board of Directors exercise its oversight role with respect to compliance with applicable laws, regulations and other standards, and how does it measure its effectiveness in achieving its policies and objectives?

- How can an organization provide reasonable assurance that its Board of Directors is acting in its best interests in all circumstances?

The Code of Governance is based on values or principles that are reflected in the way the directors and officers exercise their duties and responsibilities. These values and principles are as follows:

- Responsibility
The directors are collectively responsible for the governance and achievements of their organization.
- Effective structure
The organization has an effective governance structure in which roles and responsibilities are clearly defined.
- Leadership
The Board of Directors exercises its leadership through the democratic legitimacy of its members, its collective vision of development, the diversity of the skills and expertise of its directors and its ability to make informed, impartial decisions.
- Impartiality and independence
In the decision-making process, the directors and management staff act without bias and with independence. Their attitude must seek, as much as possible, to eliminate subjectivity in their judgment.
- Ethics
The directors and management personnel adhere to high standards of integrity and ethics.
- Policies, Procedures and Compliance
The organization's *modus operandi* is based on responsible policies and procedures that are controlled, audited and known by the directors. It complies with applicable laws and other public standards.
- Communication
The organization operates transparently, with clear and complete accountability to its members, stakeholders and the public (government department, funding partners, etc.).

Although ineffective governance is not widespread in Québec sport and recreation organizations, it is still important to identify its known causes in this type of organization: indifference or inexperience on the part of directors and managers, conflicts of interest, lack of vision and planning, lack of risk analysis, inadequate financial controls and monitoring, and mismanaged internal administration and accountability processes.

A code of governance is a control instrument that all stakeholders – directors, members, managers and partners – refer to in the achievement of the organization’s mission. It is essential to maintaining trust and a reputation for integrity with the public and other stakeholders.

A code of governance is neither a guide nor a manual. It is a reference document that is one of the requirements of the financial assistance programs and agreements of the Ministère de l’Éducation (MEQ) sport and recreation sector. It allows the directors to control the governance and verify whether the levers at their disposal are relevant, appropriately used, complete, sufficient and effective. It is not a substitute for legislation, policies, by-laws and practices, but rather a complement to the statement of obligations set out in them.

That said, there is no single governance model that can be applied to all organizations regardless of history, size and professional, technical, material and financial resources.

The code of governance for Québec sport and recreation NPOs is therefore more demanding for large organizations with significant resources and offers smaller organizations appropriate means to help them adopt good practices and achieve sound governance. All organizations, regardless of size, will have to adopt the Code of Governance.

Although NPOs may be considered private organizations under the law and by virtue of their non-profit status, the fact remains that a large part of the activities of Québec sport and recreation NPOs is carried out with public funds. A significant portion of their funding comes from grants, donations and sponsorships. Based on NPOs’ expertise in a particular field or with a specific clientele and on their membership, the government department responsible for recreation and sports grants them recognition or financial support so they can accomplish their mission and common objectives. Many of these organizations also use public infrastructure put at their disposal for their activities. The objectives and mandates of these organizations are also public in nature, since they are entrusted to them or recognized by the Québec government before the financial support is offered.

As such, these organizations must be highly transparent in carrying out their activities and using the funds made available to them.

All organizations will benefit from modernizing and reinforcing their governance to effectively carry out their mission, ensure optimal use of the funds made available to them and guarantee high standards of transparency and integrity.

This is a major cultural change designed to help organizations go beyond the minimum requirements of fiduciary and statutory governance and base their governance on innovative practices.

Why Is This Code of Governance Necessary?

The purpose of the Code of Governance for Québec Sport and Recreation Non-Profit Organizations (NPOs) is to provide a clear and reliable frame of reference for governance policies and practices.

The need for it is widely felt. In the Olympic world, the governance taskforce (GTF) for international federations,^{1,2} set up in 2015 at the initiative of the Association of Summer Olympic International Federations (ASOIF), shed light on shortcomings and questionable practices in the governance of international sport organizations. Since then, the GTF has published a report each year on the changes in their policies and practices in terms of responsibility, accountability, transparency and representation.

In many countries, including the United Kingdom and Australia, governments have adopted a mandatory code of governance for their national sport organizations.

In Canada, the federal, provincial and territorial governments have identified governance as a priority for collaborative action under the *Canadian Sport Policy* and expressed their commitment to strengthening the governance of sports and recreation organizations. In September 2019, Sport Canada announced the introduction of a Report Card for the National Sport Organizations (NSOs) it financially supports, to track how they contribute to the priorities of the Government of Canada and NSOs. Good governance is one of the themes of this report card, along with diversity, inclusion and gender equity in the organization.

In Québec, the physical activity, sport and recreation policy (Politique de l'activité physique, du sport et du loisir *Au Québec, on bouge!*) and the standards of the Programme de reconnaissance des fédérations sportives québécoises (PRFSQ) and the Programme de reconnaissance des organismes nationaux de loisir (PRONL) mention the need to strengthen the governance of organizations in these fields. Furthermore, a study³ on the relationship between national sport organizations and Québec sport federations, commissioned by the Ministère de l'Éducation Direction du sport, du loisir et de l'activité physique (DSLAP), made the following recommendation: the allocation of public funding to sport organizations should be conditional on compliance with standards of good governance.

Between fall 2018 and fall 2019, the Institute for governance of private and public organizations (IGOPP) was mandated by the DSLAP to conduct a governance analysis of 20 Québec sport federations and 10 national recreation organizations. The 30 randomly selected organizations completed an evaluation grid composed of 45 indicators under four themes and received what could be described as low scores: 21 organizations answered

-
1. Association of Summer Olympic International Federation (2017). *Governance Taskforce: First Review of IF Governance*, 29 p. (www.asoif.com).
 2. Association of Summer Olympic International Federation (2018). *Governance Taskforce: Second Review of International Federation Governance*, 52 p. (www.asoif.com).
 3. SportCopywriters. *Étude sur les relations entre les fédérations sportives québécoises et canadiennes - Rapport final*, 2019-03-31, 118 p. [Unpublished].

yes to less than 50% of the indicators, 8 organizations answered yes to between 50% and 70% of the indicators, and only 1 organization answered yes to more than 70% of the indicators.

Organizational excellence and good governance are now linked not only in public policies and programs that support sport and recreation, but also in the development planning of national, regional and local organizations themselves.

To help Boards of Directors improve their governance, we need to isolate some of the old, counterproductive ways of thinking and acting that can simply no longer be accepted. Saying “we’ve always done it that way” is no longer an acceptable answer. It should never have been. Organizations have no choice but to break down the boundaries they have created over the decades and open up to ideas they have previously categorically rejected and to the “dissidents” who propose them. Organizational leaders who are true leaders do not make excuses. Real leaders think clearly about what is while also thinking about what is possible.

We can no longer afford to have Boards of Directors that:⁴

- **Tolerate denial, nostalgia, lack of openness or intransigence.** We need Boards of Directors that recognize and accept the emerging reality of profound, accelerated or radical change in their field of activity. We need directors who understand the new drivers of growth and success in an uncertain and ever-changing environment, as well as current and future trends. Without change, organizations will continue to do what they have always done, even when it does not work.
- **Postpone difficult decisions in order to “keep the peace” today.** We need Boards of Directors that address sensitive and potentially divisive issues, even though some people may not like the decisions made. We need directors who accept the need for “constructive conflicts” that serve a broader strategic objective for the good of the organization.
- **Go back on their commitments due to a lack of time or external pressures.** We need Boards of Directors with integrity. We need directors that understand that it is more important to support and defend thoughtful decisions than to please a minority of people or a particular group of people.
- **Focus on the superficial to the detriment of the fundamental.** We need Boards of Directors that unequivocally assume their leadership responsibilities and avoid focusing on the perquisites that may be granted to them in the course of their duties. We need directors who embrace the fact that serving on a Board is a privilege that is a reward in itself.
- **Hamper or prevent further innovation.** We need Boards of Directors that are guided by a strategic mindset and imbued with a modern, forward-thinking spirit.

⁴ Inspired by Five Independent Thinkers (2006). *We Have Always Done It That Way: 101 Things About Associations We Must Change*. Morrisville, NC: Lulu Enterprises, pp. 40-42.

We need directors who understand the benefit of adopting values that connect members, partners and stakeholders.

In short, organizations need and deserve Boards that are more effective in governance. The sport and recreation community can no longer afford to maintain Boards that do not see developing and strengthening their own performance as a priority. The long-term success of these organizations depends, at least in part, on their ability to instil in their directors the conviction that while good intentions are a start, they are not enough to do all the work required to successfully lead their organizations through the challenges of the future. The level of excellence targeted by this Code of Governance is far more demanding.

Whom Is This Code of Governance for?

The Code of Governance for Québec Sport and Recreation Non-Profit Organizations is for organizations that are recognized or supported by recurring public funding from the MEQ, specifically, the organizations in the following groups:

- sport federations that are recognized by the Programme de reconnaissance des fédérations sportives québécoises (PRFSQ) or that are beneficiaries of the Programme de soutien aux fédérations sportives québécoises (PSFSQ);
- national recreation organizations (ONLs) that are beneficiaries of the Programme d'assistance financière aux organismes nationaux de loisir (PAFONL);
- multidisciplinary⁵ organizations that are signatories of a financial assistance agreement;
- regional recreation and sport units that are beneficiaries of the Programme d'assistance financière aux unités régionales de services en matière de sport, de loisir, plein air et activité physique (PAFURS);
- regional multisports training centers that are beneficiaries of the Programme de soutien aux centres régionaux d'entraînement multisports (PSCREM);
- regional bodies that are beneficiaries of the Programme d'assistance financière aux instances régionales responsables du loisir des personnes handicapées (PAFLPH);
- community recreation centres that are beneficiaries of the Programme d'assistance financière aux centres communautaires (PAFCCL);
- summer camps that are beneficiaries of the Programme d'assistance financière à l'accessibilité aux camps de vacances (PAFACV).

The Code is geared primarily toward the directors who play a role on the Board of Directors, but it is also for members who play a role in general meetings, management executives responsible for implementing plans, policies and programs, and political and regulatory authorities responsible for the proper use of public funds.

Role and duties of directors

Because of their role and duties, directors play a central role in the governance of an NPO. They must serve as the agents of the organization for which they perform this function, i.e., they must always act in the organization's best interests.

Directors have a duty of care and diligence that can be summarized as follows: "exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances."⁶ They must also act honestly and in good faith in the best interests of the organization.

5. The following are considered to be multidisciplinary organizations: Club de la Médaille d'or, Conseil québécois du loisir, Corporation *SportsQuébec*, Égale Action, Fondation de l'athlète d'excellence du Québec, Institut national du sport du Québec, Panthéon des sports du Québec, Regroupement loisir et sport du Québec, Réseau Plein air Québec, Sport'Aide and Sportcom.

6. *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, s. 122 (1) (b) and the *Business Corporations Act*, R.S.Q., c. S31.1, s. 119, para. 2.

They have an obligation to supervise, monitor and control the affairs of the organization. They must carry out their duties with care and precaution to the best of their knowledge and take the necessary steps to prevent damage to the organization or a third party. They must make sure that the organization complies with all laws that apply to its activities. Finally, they must not favour their own interests or those of their family, their friends, their own political group or any other group over those of the organization.

As such, the directors bear the primary responsibility for adopting and complying with governance policies, rules and practices that will establish a culture of integrity, responsibility and efficiency within the NPO.

How Is This Code of Governance Applied?

The application of the Code of Governance of Québec Sport and Recreation NPOs will broaden and strengthen the leadership of directors in the collective exercise of their responsibilities.

The draft Code of Governance is demanding and may seem, to some people, to be difficult to implement, as it appears to require a significant investment in human resources and time, but effective and honest governance, led by enlightened leadership and articulated through frank and clear policies and practices, is a necessity: governance that is demanding, yes, but flexible in terms of administration. The essential elements and functions of governance can be applied based on the culture, size and political geography of the organization.

The changes made to the Code are intended to allow small organizations to structure their governance framework by making the best use of their resources and the experience, expertise and availability of their directors.

The Code of Governance is based on the general principle that:

the Board of Directors has the duty to exercise its leadership by ensuring that it fulfils all its responsibilities by making the best use of the experience, expertise and availability of its members, as well as external collaborators.

The core responsibilities of a Board of Directors are:

- in governance: leadership and accountability, mission and values, orientation, service commitment (offer), strategic planning and direction, oversight, monitoring and follow-up;
- in financial supervision: financial and budgetary planning, treasury, risks, investments;
- in human resources: permanent staff and secretariat, employment policies and practices, professionalism.

To apply the Code of Governance as fairly and logically as possible, sport and recreation organizations that are recognized or supported by recurring public funding from the MEQ are classified at one of three levels of requirement:

A – “Minimum,” B – “Medium,” C – “High.”

Specifically, these are the organizations that are recognized or financially supported by the MEQ in each of the groups mentioned on page 7.

The first level, “Minimum,” is for all organizations that are recognized or financially supported by the MEQ, regardless of the financial contribution they receive. At this level, all organizations have minimum and unavoidable governance requirements regardless of the scale of their activities, their budget and whether they have employees. These are often requirements stemming from Part III of the *Companies Act*, the *Act respecting the legal publicity of companies*, the *Civil Code of Québec* or sound, proven governance practices.

At the second level, “Medium,” when organizations reach a certain stage of growth in their activities and budget, they must be subjected to much higher governance requirements that go beyond the legal obligations of the “Minimum” level. These are governance practices that contribute to a culture of integrity, accountability and efficiency within the NPO. These include the composition of the Board, the code of ethics and professional conduct, conflict of interest guidelines, financial audits, the independence of the Board, democratic elections of directors, public accountability, a clear and detailed division of responsibilities, etc.

The last level, “High,” applies to large organizations. These are subject to some additional or more detailed requirements.

How is the proportionality of governance defined by the size of an organization? The recurring funding provided by the MEQ and the recurring annual operating budget are the best indicators for determining the level of requirements applied to Québec sport and recreation NPOs.

The scope of the funding and budget is often representative of the number of members and the staff, activities and responsibilities of these organizations.

Characteristics by level

“Minimum” level organizations

- Organizations that have only obtained recognition from the MEQ⁷
- OR
- Recurring annual MEQ funding < \$ 99,999
- OR
- Local organizations that receive recurring financial support for their mission, namely:
 - community recreation centres that are beneficiaries of the PAFCCCL
 - summer camps that are beneficiaries of the PAFACV

“Medium” level organizations

- Recurring annual MEQ funding ≥ \$ 100,000 and < \$ 499,999

7. Other than national recreation organizations attached to a government department or departments other than the MEQ.

OR

- Recurring annual MEQ funding < \$ 249,999 and recurring annual budget < \$ 499,999

“High” level organizations

- Recurring annual MEQ funding ≥ \$ 500,000

OR

- Recurring annual MEQ funding ≥ \$ 250,000 and recurring annual budget ≥ \$ 500,000

The organizations are classified at the beginning of each program cycle or financial assistance agreement. The average for the last three years, excluding funding for specific non-recurring projects (contracts) and capital expenditures, is used to calculate the recurring annual budget for each organization.

When an organization moves from the “Minimum” level to the “Medium” level or from the “Medium” level to the “High” level, it must comply with the new requirements applicable to it before the next round of financial support from the program or funding agreements or within a period deemed reasonable, depending on the extent of the changes it has to make.

In all cases, the organization’s Board of Directors must demonstrate that its governance framework, policies and practices allow it to carry out its responsibilities and duties and meet the requirements of the Code of Governance that applies to it.

All organizations must, by resolution of their Board of Directors, commit to complying with the Code of Governance for Québec Sport and Recreation Non-Profit Organizations based on the requirements specific to the level to which they have been assigned by the MEQ (Minimum, Medium or High). They must also meet the requirements of the normative framework of the financial support program they benefit from or those set out in their financial assistance agreement.

What Are the Main Levers of Effective Governance?

The members and directors of an NPO have a number of instruments or levers at their disposal to define, oversee and structure the governance of their organization:

- **Letters patent**

Official constituting act of an organization issued by the Registraire des entreprises under the *Companies Act*, Part III.

- **General by-laws**

Constituting governance document. The general by-laws describe the powers, roles and responsibilities of the general meeting of the members and the Board of Directors, the democratic process for the election of directors and the renewal and replacement of its members, the rules governing meetings of members and meetings of the Board of Directors, as well as various provisions relating to finances, conflicts of interest and the duties of directors.

- **Policies, by-laws and charters**

These documents arise from the values set out in the mission, the development plan and various provisions of the general by-laws.

- **Accountability**

Annual activity report, financial report, independent auditor's report and various provisions of the by-law on financial management, budgetary monitoring and delegation of spending authority, etc.

- **Information and communications**

Accessibility and availability of governance information to members and the public, maintenance of a web portal, content on social networks.

Code of Governance

The Code of Governance reiterates certain obligations under existing laws, and it also advocates rules and practices that go beyond these obligations and that, for an NPO, help to establish sound governance and a culture of integrity and efficiency. The Code does not replace the law. Rather, it complements the statement of obligations set out in Part III of the *Companies Act* (RLRQ, c. C-38) and applicable to corporations constituted under it, as well as the obligations of the *Civil Code of Québec* and the *Act respecting the legal publicity of enterprises*. It must therefore be read and applied in relation to these obligations.

The following table summarizes all the requirements of the Code, the level to which they apply and the relationships to which they refer.

Each requirement of the Code is presented in bold lettering and explained. An example, to facilitate understanding, or a recommendation may also be provided.

If there is an asterisk (*) after the requirement, it means that the requirement is established by the laws in force in Québec.

Depending on their level (Minimum, Medium or High), organizations must meet the following requirements (☑).

Requirement related to laws in force in Québec.
 Requirement that affects the general by-laws.
 Requirement related to a sound governance practice.
 Requirement related to a sound management practice.

	Minimum	Medium	High
Letters Patent and Annual Declaration to the Registre des entreprises du Québec (REQ)			
1.1 The Board of Directors shall ensure that the objectives and service commitments set out in its strategic development plan, annual report or any other document are consistent, are in line with the objectives of the letters patent and respect the limits of the letters patent.*	☑	☑	☑
1.2 The Board of Directors shall ensure that the annual declaration to the REQ is filed within the prescribed deadlines.*	☑	☑	☑
1.3 The Board of Directors shall ensure that the books and records are preserved each year.*	☑	☑	☑
General Meeting of Members			
2.1 The Board of Directors shall convene a general meeting in the forms and within the time limits prescribed in its constituting act and its general by-laws.*	☑	☑	☑
2.2 The notice of the AGM shall be accompanied by the full agenda for the meeting and the text of the main resolutions to be adopted.	☑	☑	☑
Voting Members			
3.1 The general by-laws shall describe the various categories of membership and specify who is a voting member at the AGM.	☑	☑	☑
3.2 The general by-laws shall stipulate that all directors are elected by the members.	☑	☑	☑

	Minimum	Medium	High
General By-Laws			
4.1 The Board of Directors shall ensure that the general by-laws remain up to date.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2 The general by-laws shall indicate the date on which they were ratified by the AGM or, if applicable, the date of adoption of amendments by the Board of Directors.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3 The Chair of the Board of Directors shall ensure that, on taking office, each new director receives a copy of the letters patent, the general by-laws and the policies.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ethics and Professional Conduct of Directors			
5.1 The Board of Directors shall adopt a code of ethics and professional conduct for directors that includes the following subjects: solidarity of the Board, confidentiality of information obtained during Board meetings, management of conflicts of interest of all kinds, the duty of prudence and diligence, directors' commitment (attendance, preparation, participation and behaviour at Board meetings) and the annual declaration of interest.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5.2 Every director shall adhere to the code of ethics and professional conduct for directors and solemnly undertake to comply with it.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5.3 Every director shall file an annual declaration of interest with the Secretary of the Board of Directors.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5.4 At a specified meeting of the Board of Directors, the Secretary of the Board of Directors shall file a report confirming the receipt of attestations and annual declarations of interest from all Board members.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Election and Term of Office of Directors			
6.1 The general by-laws shall describe the process for electing directors and the eligibility and nomination requirements.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.2 The general by-laws shall provide for the establishment of an election committee.			<input checked="" type="checkbox"/>
6.3 The general by-laws shall stipulate that the Board of Directors must annually draw up a profile of the complementary skills it needs to achieve its objectives and carry out its multi-year development plan.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.4 The general by-laws shall stipulate that the members have the necessary information (skills and expertise present and lacking on the Board of Directors, profile of candidates) to allow them to make an informed decision when electing directors.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.5 The general by-laws shall define the composition of the Board of Directors and state that a certain minimum number of directors must be deemed to be independent.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.6 The general by-laws shall establish a maximum number of executive directors or staff members of a constituent entity who can serve as directors on the Board.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.7 The general by-laws shall stipulate that the Board of Directors cannot include owners or staff of private companies or staff of organizations linked to the organization by a goods or services agreement.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.8 The general by-laws shall stipulate that the Board of Directors cannot include more than one athlete who is active on the national or international scene (only for sport federations).		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.9 The general by-laws shall stipulate that all directors have the same rights, duties and responsibilities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.10 The general by-laws shall stipulate that the Chair of the Board of Directors does not have a deciding vote at a meeting of the Board of Directors.*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

	Minimum	Medium	High
6.11 The general by-laws shall stipulate that the Past Chair does not have an ex-officio seat on the Board of Directors.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.12 The general by-laws shall set out the circumstances and manner in which the Board of Directors may fill a vacancy on the Board when a seat becomes vacant during the fiscal year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Policies for Directors			
7.1 The general by-laws shall prescribe the length of a director's term of office, the number of successive terms that a director may serve and the period of ineligibility after a director has held office for the maximum term.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.2 The general by-laws shall specify that the size of the Board of Directors is a fixed number of directors ranging from six to thirteen.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.3 The general by-laws shall specify that the NPO must have at least one man and one woman on its Board of Directors and make efforts to seek parity and diversity in the appointment of other members.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.4 The Board of Directors shall periodically evaluate its operations and the contribution of the directors.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.5 The Board of Directors shall ensure that there is an onboarding process for new directors.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.6 The Board of Directors shall ensure that the directors have access to governance training.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.7 The Board of Directors shall ensure that directors' liability insurance is in force every year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Operations of the Board of Directors			
8.1 The general by-laws shall stipulate a quorum for the Board of Directors.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.2 The general by-laws shall succinctly describe the responsibilities of the Board of Directors.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.3 The Board of Directors shall elect its officers from among its members.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.4 The general by-laws shall specify the term of office of the officers.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.5 The general by-laws shall succinctly describe the powers and duties of the officers.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.6 The general by-laws shall ensure that the functions of the Chair and the Executive Director (or the President-CEO) are clearly different and stipulate that they cannot be fulfilled by the same person.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.7 The Board of Directors shall hold a minimum of four meetings in a year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.8 The notice of meeting and documentation prepared for each meeting of the Board of Directors shall be sent to the directors a reasonable time before the meeting.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.9 The Board of Directors shall adopt an annual meeting schedule and work plan.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.10 The standard agenda for a meeting of the Board of Directors shall include an in-camera period for the directors.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.11 The general by-laws shall include specific provisions concerning remote participation by electronic means and the adoption of signed resolutions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

	Minimum	Medium	High
8.12 The minutes shall include information concerning meetings of the Board of Directors (date, place, start and end time, presence and absence of directors, presence of any observers), be written in an impersonal tone, summarize the discussions and present the resolutions adopted.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.13 The Board of Directors shall adopt charters for each of its statutory committees (if applicable), for the Chair of the Board, for the Board itself and for the Executive Director.			<input checked="" type="checkbox"/>
The Executive Director			
9.1 The general by-laws shall specify the Executive Director's relationship with the Board of Directors and their hierarchical authority.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9.2 The general by-laws shall state that a director may not hold the position of Executive Director.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9.3 The Board of Directors shall hire the Executive Director and determine their compensation and working conditions.*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9.4 The Board of Directors shall set objectives for and evaluate the Executive Director at least once a year.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Board Committees			
10.1 The NPO shall not have an executive committee.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10.2 The general by-laws shall provide for the creation of three main types of committees (standing, <i>ad hoc</i> and statutory).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10.3 The general by-laws shall provide for the creation of statutory committees, for each of which a charter must be adopted by the Board of Directors: <ul style="list-style-type: none"> ✓ the Audit Committee; ✓ the Governance, Ethics and Professional Conduct Committee; ✓ the Human Resources Committee. 			<input checked="" type="checkbox"/>
Financial Management			
11.1 The Board of Directors shall adopt a policy for the delegation of spending and contracting authority.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.2 The Board of Directors shall adopt a policy regarding revenues (e.g., dues, fees, merchandising, donations, grants, sponsorships).		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.3 The Board of Directors shall adopt a policy for the awarding of contracts.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.4 The Board of Directors shall adopt a financial and budgetary management policy.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.5 The Board of Directors shall adopt a policy for the investment and disposition of surpluses, if any.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.6 The Board shall adopt a policy on representation and travel expenses.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.7 The Board of Directors shall adopt an annual operating budget no later than three months after the beginning of the fiscal year.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.8 The Board of Directors shall follow up on the annual operating budget at each of its meetings.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.9 An attestation confirming the payment of taxes, salaries and source deductions, membership fees, etc., shall be tabled by the Executive Director at each meeting of the Board of Directors.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.10 The Board of Directors shall ensure that at least one review engagement or audit is conducted annually by a professional accounting firm.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.11 At least every five years, the Board of Directors shall require its external auditor, a member of the Ordre des comptables professionnels agréés du Québec (CPA), to have a different person audit its financial statements.			<input checked="" type="checkbox"/>

	Minimum	Medium	High
Other Administrative Policies			
12.1 The Board of Directors shall adopt and periodically review its policies, including, in particular, the following:			
a) personnel management policy, including staffing, compensation, promotion, training, code of conduct, terms and conditions of employment of the Executive Director, allowances and other conditions of departure;			
b) criminal record check policy, which should apply to all directors, staff and individuals such as volunteers who act on their behalf, both in their interpersonal relationships and with members;			
c) privacy and access to information policy;			
d) integrity protection policy, including an independent complaint management mechanism for abuse, harassment, neglect or violence;			
e) dispute resolution policy, which sets out the formal process for filing or analyzing complaints other than those related to abuse, harassment, neglect or violence and includes an internal appeal mechanism consistent with established principles of recourse procedures and natural justice;			
f) code of conduct for athletes, coaches, officials and parents (only for sports federations);		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
g) code of conduct for instructors, guides, group leaders and, where applicable, parents and chaperones;			
h) policy on recognition, gifts and other promotional items for officers, staff and members;			
i) declaration of services to members;			
j) policy for assessing and managing risks of all kinds (reputation risk, financial risk, technological risk, etc.);			
k) policy on the use of the organization's name, logo and other identity and promotional materials;			
l) intellectual property policy.			
12.2 The Board of Directors shall include in its work plan the monitoring of the NPO's policies and an annual report on their application.			<input checked="" type="checkbox"/>
Strategic Plan			
13.1 The Board of Directors shall adopt a strategic plan that includes indicators quantifying the targets to be achieved in order to meet the challenges of improving the practice of the sport or recreational activity.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
13.2 The Board of Directors shall monitor the progress and implementation of the strategic plan at least twice a year.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
13.3 The Board of Directors shall approve the annual action plan prepared by the management team in accordance with the strategic plan.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Commitments, Accountability and Public Communications			
14.1 The Chair of the Board of Directors and the Executive Director shall publish, on the organization's website, an annual report on the activities and progress of the strategic plan. They shall also address the development outlook, issues and challenges of the coming year, as well as the successes and challenges of the past year.			<input checked="" type="checkbox"/>

	Minimum	Medium	High
14.2 The Board of Directors shall publish a summary of the financial report on its website each year.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
14.3 The Board of Directors shall ensure that information concerning its governance, financial position and the conduct of its activities is available on its website.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
14.4 The annual activity report shall contain a report on the attendance of the directors at meetings of the Board of Directors and statutory committees.			<input checked="" type="checkbox"/>

1. Letters Patent and Annual Declaration to the Registre des entreprises du Québec (REQ)

1.1 **The Board of Directors shall ensure that the objectives and service commitments set out in its strategic development plan, annual report or any other document are consistent, are in line with the objectives of the letters patent and respect the limits of the letters patent.***

As constituting documents, the letters patent formalize the creation of the organization. They specify the objectives pursued, as well as the organization's rights, privileges and obligations. They also determine the location of its head office and identify its founders.

The letters patent take precedence over any other governance document. The Board of Directors must therefore act in accordance with them.

Organizations evolve over time and sometimes deviate from or exceed the intentions of their founders. It may become necessary to apply for supplementary letters patent, for example, in cases where the NPO changes its name, changes the location of its head office, amalgamates with another organization, reformulates the objectives it pursues or reaches the borrowing limit set in its original application.

In such cases, the application for supplementary letters patent must be approved by the Board of Directors and ratified by at least two-thirds of the members present at a Special General Meeting called for that purpose.

1.2 The Board of Directors shall ensure that the annual declaration to the REQ is filed within the prescribed deadlines.*

Any non-profit organization registered with the REQ is required to produce an annual updating declaration between May 15 and November 15, whether or not it has changes to make to the information appearing in the register.

If the situation changes after the filing of its annual updating declaration, the non-profit organization registered with the REQ must file a current updating declaration within 30 days following the date of the change (e.g., change of director on the Board).

The register contains information on the people related to the administration and operation of the NPO. It provides all the information that the organization declares, including the names and home addresses of directors and officers. It also lists the activities that the NPO has declared, the address of each of its establishments and the other names under which it carries on its activities.

It is important not to forget to update the officers (Chair, Vice-Chair, Treasurer and Secretary) with the REQ.

This information is public, which promotes transparency and facilitates the exercise of the rights of members and citizens.

1.3 The Board of Directors shall ensure that the books and records are preserved each year.*

Every non-profit organization is legally required to keep at its head office the books and records relating to its creation, structure, financial position, operations and decisions. More specifically, this concerns the following documents:

- letters patent;
- supplementary letters patent;
- general by-laws;
- annual membership lists;
- name, address and occupation of the directors;
- start and end dates of the directors' terms of office;
- annual reports;
- statements of income and expenses;
- financial transactions and balance sheets;
- minutes of the meetings of the Board of Directors;
- register of the Board of Directors' resolutions;
- minutes of the general meetings of the members;
- mortgage registry.

These documents attest to the creation, decisions and activities of the organization. The Board of Directors should ensure that arrangements are made for them to be kept indefinitely and archived at all times in a readable medium.

The Executive Director must file annually, with the Board of Directors, an attestation confirming that the documents included in the books and records are up to date, available and properly archived (e.g., fire or flood prevention, copy on a secure server).

2. General Meeting of the Members

2.1 **The Board of Directors shall convene a general meeting in the forms and within the time limits prescribed in its constituting act and its general by-laws.***

The general meeting of the members is the primary body to which the Board of Directors is accountable.

It must be convened annually, on the date stipulated in the letters patent or general by-laws, to allow members to learn about the organization's activities and financial position. It is also an opportunity to elect directors.

If no date is set, the annual general meeting (AGM) must be held on the fourth Wednesday in January at the organization's head office. The general by-laws of a provincially regulated organization often provide for the annual general meeting to be held within four months of the end of its fiscal year. This allows for some flexibility in the timing of the annual general meeting and facilitates compliance with the legal requirement that the financial statements presented at the AGM must have been approved within the last four months.⁸

The Board of Directors must therefore ensure that the annual general meeting is called within the prescribed timeframe following the close of the fiscal year and that it has taken all reasonable means at its disposal to convene the members.

8. <https://coco-net.org/wp-content/uploads/2015/01/AGM-SGM-Legal-Info-Sheet-Aug-2018.pdf>

2.2 The notice of the AGM shall be accompanied by the full agenda for the meeting and the text of the main resolutions to be adopted.

The agenda must contain at least the following items:

- establishment of quorum;
- approval of the minutes of the last AGM;
- presentation of the annual activity report;
- presentation of the financial report for the previous year;
- election of directors.

It may also include the following information, if applicable:

- selection of the independent auditor for the next financial year;
- approval of the minutes of the special general meeting;
- ratification of amendments to the general by-laws;
- any other matter that the Board wishes to bring before the members.

The minimum agenda for the AGM must be consistent with its mandate, which is to receive reports and elect directors. The AGM cannot make decisions of a strategic and operational nature that are the responsibility of the Board of Directors. Thus, the members gathered at a meeting cannot impose their will on matters such as the strategic orientations, the budget, the compensation of the Executive Director or membership fees, subject to the general by-laws. They may not propose amendments to the general by-laws during the meeting. If there will be a vote to ratify amendments to the general by-laws, the notice of meeting must state this.

The AGM may not deliberate on matters other than those on the agenda, unless all members who were to have been convened are present and consent to this.

Although it is not legally required, it is common practice for members to appoint the independent auditor on the recommendation of the Board of Directors. Another practice is to leave the choice of independent auditor to the Board of Directors but to report on the process that led to that choice.

It is good practice to include on the agenda a question period for members. This promotes discussion and communication between the directors and the members. It also provides an opportunity to consult the members on various topics. Comments and suggestions from members are not binding on the Board of Directors, however.

In some organizations, a question period is set aside for the financial statements immediately after the presentation of the financial report and another question period is scheduled at the end of the meeting for the rest of the topics.

3. Voting Members

3.1 The general by-laws shall describe the various categories of membership and specify who is a voting member at the AGM.

In some NPOs, the Board of Directors itself determines the rules of membership. This practice is not recommended. Because of the Board's importance in terms of the governance of the organization, these rules should instead be included in the general by-laws.

The Board of Directors may have the authority to admit or not admit a person's membership application, but it should exercise this power only in accordance with the rules adopted in the general by-laws.

The meeting of the members is a private event, which is reserved for voting members only unless otherwise specified in the general by-laws. Organizations may include a clause in their by-laws allowing non-members with no voting rights to attend the AGM.

Depending on the rules specified, a general meeting of members may attract many people interested in the affairs of the organization. It is therefore important to make a clear distinction in the general by-laws between members who are simply admitted to a general meeting, those who have the right to speak and those who have the right to vote. Naturally, any form of discrimination or intimidation is prohibited.

3.2 The general by-laws shall stipulate that all directors are elected by the members.

The most important right of the NPO's members is the right to elect the directors they feel are most competent and to whom they will entrust the supervision of the organization's affairs. No one may be appointed as a director without their express consent, however.

Co-opted director:⁹ If certain directors can be chosen by the Board of Directors itself, this possibility must be stipulated in the general by-laws. **The rules may not allow more than two directors to be co-opted.** It is important to distinguish the selection of a director by the Board of Directors by co-option from the replacement of a director who steps down during their term of office. The third paragraph of section 89 of the *Companies Act* authorizes the Board of Directors to fill the vacancy.

This election process is fundamental to the governance of an NPO.

9. Regroupement Loisir et Sport du Québec. (2019). Mémo concernant la cooptation. Service juridique, RLSQ, August 5, 2019, 1 page.

4. General By-Laws

- 4.1 The Board of Directors shall ensure that the general by-laws remain up to date.**
- 4.2 The general by-laws shall indicate the date on which they were ratified by the AGM or, if applicable, the date of adoption of amendments by the Board of Directors.**

The governance of an organization is not set in stone. It must evolve at the same pace as the organization and reflect its reality. To achieve this, the Board of Directors must regularly review its general by-laws and update them as required.

An organization's general by-laws should therefore be reviewed and updated at least every two years to meet the needs of the organization and reflect its current practices.

It is also recommended that the general by-laws be reread in their entirety whenever the Board of Directors considers amending them.

4.3 The Chair of the Board of Directors shall ensure that, on taking office, each new director receives a copy of the letters patent, the general by-laws and the policies.

The letters patent and general by-laws are key components of an NPO's governance framework. These documents set out the terms of the contract that has been established between the members and the organization and that defines the organization's operations.

The directors may be held responsible for complying with the provisions of the letters patent. In addition, they must know and thoroughly understand the general by-laws to ensure their application. In the absence of an internal framework, the NPO and its members would be exposed to uncertainty and arbitrariness, which would be a source of dysfunction.

It is good practice for the Chair of the Board to ensure that new directors are provided with up-to-date copies of the letters patent, general by-laws and policies and that they have read them. These documents should therefore be included in the orientation materials for new directors.

5. Ethics and Professional Conduct of Directors

5.1 The Board of Directors shall adopt a code of ethics and professional conduct for directors that includes the following subjects:

- **solidarity of the Board;**
- **confidentiality of information obtained during Board meetings;**
- **management of conflicts of interest of all kinds;**
- **the duty of prudence and diligence;**
- **directors' commitment (attendance, preparation, participation and behaviour at Board meetings);**
- **the annual declaration of interest.**

By virtue of their duties and decisions, the directors have a direct influence on the development and influence of sports and recreation in Québec.

Every director is required to adopt exemplary and ethical behaviour to gain the trust of members and other stakeholders.

It is therefore appropriate for the Board of Directors to adopt a code of ethics and professional conduct setting out the rules that will govern the directors in the performance of their duties.

In most general by-laws, conflict of interest provisions deal only with the financial or contractual benefits that a director may receive from a Board decision. Today, the definition of conflict of interest is expanding to include relationships of interest of any kind with related parties and associates that may compromise a director's independence.

It is up to the directors, however, to disclose any situation where they believe they may be in a conflict of interest. They have a duty to declare this when the Board is dealing with a matter that concerns or involves them. This is an obligation under the *Civil Code of Québec*.

One good practice to implement is for a director who is in a conflict of interest to withdraw during the Board's deliberations on that matter. The Secretary should note in the minutes the times of the director's exit and return.

It is unfortunate to note that some directors are regularly absent from meetings of their Board. Their repeated absence destabilizes the desired balance of power and representation in the composition of the Board of Directors. In general, it can be concluded that a director is not or is no longer available if they are absent without valid justification from more than one-third of the regular meetings in a year.

A special general meeting of the members can be called and the Board of Directors can recommend to the members who elected it the removal of a director who does not comply with the code of ethics and professional conduct in force.

5.2 Every director shall adhere to the code of ethics¹⁰ and professional conduct¹¹ for directors and solemnly undertake to comply with it.

The commitment in terms of ethics and professional conduct is not a mere formality. In many organizations, however, new directors are provided with a copy of the code of ethics and professional conduct with no obligation to read and understand it.

One good practice is to ask all the directors to certify annually in writing that they have received the code of ethics and professional conduct, read and understood it, adhere to it and solemnly undertake to comply with it in all circumstances.

Another good practice is to take advantage of the first meeting of the Board of Directors after the AGM to review the code of ethics and professional conduct. This allows the Chair to ensure that the directors have a shared understanding of their duties and responsibilities.

10. A code of ethics is a text setting out values and principles with moral or civic connotations to help a person or group judge the correctness of their behaviour.

11. A code of professional conduct is a regulatory text setting out the rules of professional conduct governing the practice of a profession or function and setting out the duties, obligations and responsibilities of those who practise it (e.g., doctors, lawyers, police officers, judges).

5.3 Every director shall file an annual declaration of interest with the Secretary of the Board of Directors.

5.4 At a specified meeting of the Board of Directors, the Secretary of the Board of Directors shall file a report confirming the receipt of attestations and annual declarations of interest from all Board members.

To manage the risks associated with conflicts of interest as effectively as possible, it is increasingly common for directors to file a declaration of interest with the NPO's secretary at the first Board meeting following the AGM.

Directors who take office during the course of a fiscal year should file a declaration of interest at the first meeting following appointment or election. This principle should also apply to directors who make changes to their declaration of interest during the year.

Every director files their annual declaration, and all directors on the Board should review the content of the declarations of the other members in order to oversee and judiciously manage conflicts of interest.

The annual declaration of interest does not exempt directors from reporting to the Chair and the Board that they believe they may be in a conflict of interest, should such a situation arise.

The report of the Board Secretary should certify that all directors, regardless of their position, seniority, reputation or the electoral college that elected them, have complied with these requirements in a timely manner.

6. Election and Term of Office of Directors

- 6.1 The general by-laws shall describe the process for electing directors and the eligibility and nomination requirements.**
- 6.2 The general by-laws shall provide for the establishment of an election committee.**

While all directors must be elected by the AGM membership, several election processes may be used. Whichever is adopted, the electoral process must be **known to all, democratic (election by the members) and transparent.**

The candidates' skills and expertise, rather than their popularity or reputation, should be prioritized.

Nominations for directorships may be recommended by the Board of Directors following a call for nominations. Some nominations may be submitted directly to the members without recommendation. Other nominations may be proposed directly by the Board of Directors without any call for nominations. They may also be proposed by constituent entities or external stakeholders. Electoral colleges¹² can be set up. All these options are possible, but the general by-laws must describe each situation applicable to the NPO. It is important to remember that the person selected must consent to being nominated for a directorship.

A good practice is to mandate an independent committee to oversee the electoral process.

Proportional adjustment:

- a) an *ad hoc* Board committee or
- b) an election committee.

These committees ensure the integrity of the electoral process with respect to the NPO's policies on Board composition.

12. While many organizations appoint their directors through an electoral college, we believe that this is not ideal if the Board members are to be as independent as possible. Organizations that use this practice should reflect on their nomination process and make the appropriate changes to their general by-laws to improve the independence of their governance.

The *ad hoc* committee is made up of directors who are not themselves standing for re-election. Its role is to validate the eligibility of the nominations and report to the AGM.

An election committee is made up of external people whose mandate is to validate the nominations and oversee the elections at the AGM.

- 6.3 The general by-laws shall stipulate that the Board of Directors must annually draw up a profile of the complementary skills it needs to achieve its objectives and carry out its multi-year development plan.**
- 6.4 The general by-laws shall stipulate that the members have the necessary information (skills and expertise present and lacking on the Board of Directors, profile of candidates) to allow them to make an informed decision when electing directors.**

A Board of Directors made up of representatives (e.g., representation by region, discipline, function) does not guarantee a perfect complementarity of professional skills and experience.

A Board of Directors should not be confused with an operating committee, an organizing committee, a technical committee or a sectoral committee. While knowledgeable practitioners of the discipline, skilled organizers and experienced practitioners in the field are undeniably useful, if not indispensable, they will be collectively more effective and efficient if they are working with people who are experienced in governance, strategic planning, management and communications.

One way to achieve a good diversity of skills in governance is to recruit Board members on the basis of an established competency and expertise profile.

Sufficient, good-quality information and clear criteria are required to be able to make an informed decision. The election of Board members is no exception to this principle. At each AGM, the members of an NPO should therefore have the information (skills and expertise present and missing on the Board of Directors, profile of the candidates) to allow them to make an informed decision when electing directors.

6.5 The general by-laws shall define the composition of the Board of Directors and state that a certain minimum number of directors must be deemed to be independent.

The presence of independent directors, i.e., who are not associated with the organization or who come from outside the organization, can be a good way to enhance and diversify skills and experience. These directors offer a neutral and different perspective. Their presence can also be useful in achieving the objectives of the gender balance policy and the complementary skills profile. NPOs with independent directors send a signal of credibility.

What does “independent” imply? Good governance requires a broad interpretation of the concept of independence, which implies that each director can act personally without undue influence.

To qualify as an independent director, a person sitting on the Board of an organization must not have any concerns other than the medium- and long-term good of the organization. Independent directors are understood to be Board members who are not and do not expect to be placed in a recurring or continuous situation that may encourage them (actual situation), could encourage them (potential situation) or would be perceived as encouraging them (apparent situation) to take a position, make a decision or do an action in their own interest (personal or professional) rather than in the interest of the organization on whose Board they are serving.

There must be no ambiguity: when a director sits on the Board, only the interest of the organization should be of concern to them.

To be considered independent:

- the director must not have been elected to represent a “constituent entity”;¹³
- the director must not be a manager or staff member of the organization or one of its constituent entities;
- the director must not be a director of one of the organization’s constituent entities;
- the director must not be a coach, official or athlete. An athlete is any member of a sports club affiliated to a sports federation and participating in national and international competitions (only for recognized sports federations);

13. A “constituent entity” is a regional association, local association, club or other entity that is a member of the NPO that is subject to the Code of Governance.

- the director must not be a parent of an athlete or coach who is a current member of a provincial team under the organization's jurisdiction;
- the director must not be in a recurring or continuous conflict of interest as a result of their appointment to the Board of Directors.

It is important to understand that if a person who wishes to serve as an independent director has a relationship with a constituent entity, that relationship must be severed prior to joining the organization's Board of Directors. Otherwise, they will be considered to be a non-independent director.

In short, an independent director is a disinterested member of the Board who contributes their experience, skills, knowledge and free judgment to the governance of the organization.

The number of independent directors must be defined in the general by-laws. They have the same rights, duties and responsibilities as the other directors.

A newly elected director from a constituent entity may be considered independent if, within three months of election, they leave the office they held in that constituent entity which was causing them to be considered a non-independent director.

Board of Directors with six to nine directors:

- a minimum of two independent directors.

Board of Directors with ten to thirteen directors:

- a minimum of three independent directors.

For example, if an organization's Board of Directors has thirteen members, it could have the following composition:

- ten members from constituent entities, including a maximum number of executive directors or employees based on the general by-laws (**non-independent**);
- three members from constituent entities who are no longer attached to them or from outside the constituent entities (**independent**).

To achieve the greatest possible independence, the Board of a sport or recreation NPO should seek a judicious balance between independent and non-independent directors. To assess the credibility of a Board, the answers to the following questions should be considered: Does the Executive Director believe that the Board understands the strategic issues and the ins and outs of the decisions? Do the members of the management team feel that discussions with the Board are fruitful and stimulating, bring out new perspectives and add value to the decision-making process? Does the Executive Director trust the Board and does the Board trust the Executive Director? If new members do not have a high level of credibility when they first join the Board, can they invest the necessary time, training and intellectual rigour to acquire and maintain a good level of credibility within a reasonable period of time? The credibility of a Board is the cornerstone of effective governance. Therefore, seeking out, training and retaining credible Board members has become the dominant issue and the unavoidable challenge of governance in the 21st century.¹⁴

14. Allaire, Y. (2018). *Les administrateurs sont indépendants, mais sont-ils légitimes et crédibles?* 10^{ième} prise de position. Institut sur la gouvernance d'organisations privées et publiques, p. 22.

6.6 The general by-laws shall establish a maximum number of executive directors or staff members of a constituent entity who can serve as directors on the Board.

To ensure that the Board of Directors is as independent as possible, an NPO with constituent entities (regional association, local association, club, other member organizations) should be composed primarily of independent directors or directors of the Boards of those constituent entities.

The presence on the Board of Executive Directors or staff members of the organization's constituent entities is not desirable or should at least be limited. This is important and must be specified in the general by-laws.

For example, a Board with eight members must, according to the requirements of the Code, have at least two independent members, which leaves the possibility of a maximum of one to six other members who are Executive Directors or employees of its constituent entities.

Municipal officials¹⁵

Mayors and municipal councillors are elected to represent the population and ensure the good governance of a municipality's affairs. It is not appropriate for elected municipal officials, who have a collective duty of follow-up and oversight, to sit on the Boards of Directors of organizations that receive financial support. Consequently, a municipality should not appoint elected municipal officials to the Boards of its delegated organizations.

If this is truly necessary, one good governance practice is for the municipal council, on the recommendation of the executive committee, after it has conferred with the Board of Directors, to appoint external and independent citizen directors to the Boards of the municipality's delegated organizations. In any case, the number of directors appointed by the municipality shall not exceed one-third of the members of such Boards.

15. Inspired and adapted from Ville de Terrebonne (2019), Politique de gouvernance des organismes mandataires de la Ville de Terrebonne. 12 p.

6.7 The general by-laws shall stipulate that the Board of Directors cannot include owners or staff of private companies or staff of organizations linked to the organization by a goods or services agreement.

The presence on the Board of Directors of owners or staff of businesses or staff of NPOs that are related to the organization for goods or services purposes (e.g., supplier, contract, agreement) must be prohibited. This practice ensures greater independence for the Board.

6.8 The general by-laws shall stipulate that the Board of Directors cannot include more than one athlete who is active on the national or international scene (only for sport federations).

The directors of an NPO must be elected on the basis of skills and expertise relevant to the needs of the organization, not on the basis of their status within the organization. Access to a network of contacts is also an important contribution to consider when appointing directors.

The needs of the NPO may involve fields as varied as accounting, marketing, government relations, strategic planning, knowledge of the Québec sports community or information technology.

The number of seats reserved for athletes still active on the national or international scene should therefore be limited. The general by-laws shall ensure that the Board of Directors does not include more than one active athlete. It is essential for a statement to this effect to be made in the general by-laws.

6.9 The general by-laws shall stipulate that all directors have the same rights, duties and responsibilities.

The directors are peers who have the same right to speak and the same right to vote, the same ethical and professional duties and the same responsibilities. They are accountable for their decisions to the membership and must take into account all stakeholder interests in their decision-making process, although they must act primarily for the good of the organization.

6.10 The general by-laws shall stipulate that the Chair of the Board of Directors does not have a deciding vote at a meeting of the Board of Directors.*

Often, a Board Chair who has a deciding vote refrains from exercising it because of the awkward position it puts them in.

Seeking consensus should take precedence in a decision-making process. It is often even better to postpone a decision and continue to think about it, rather than to vote on it and risk dividing the Board of Directors.

As such, the Chair of the Board of Directors should not have a deciding vote. Under current provincial law, the Chair does not have a deciding vote at meetings of the Board of Directors but does have one at the annual general meeting or special general meeting.

If the organization has a federal charter, the Chair may have a deciding vote at meetings of the Board only if authorized in the letters patent.

6.11 The general by-laws shall stipulate that the Past Chair does not have an ex-officio seat on the Board of Directors.

Usually, the departing Chair does not remain on the Board of Directors in any other capacity. This gives the newly elected Chair the legitimacy, credibility and autonomy required to fully assume leadership.

When the perspective of the Past Chair is considered vital to the performance of the organization, however, the Board of Directors may agree to retain the Past Chair as a short-term advisor.

If the incoming Chair wishes, the Past Chair can also be asked to serve as a mentor so the Board can benefit from their expertise and experience.

6.12 The general by-laws shall set out the circumstances and manner in which the Board of Directors may fill a vacancy on the Board when a seat becomes vacant during the fiscal year.

A vacancy on the Board of Directors must not last more than three months.

The general by-laws should state that a director so appointed will remain in office until the end of the term of the person they are replacing.

It should be remembered that the Board's power to fill a vacancy on the Board when it becomes vacant does not apply to vacancies arising from an election.

Furthermore, the power to appoint a director does not exempt the Board from complying with any policies that the NPO may adopt on representation, complementarity and gender balance.

7. Policies for Directors

7.1 **The general by-laws shall prescribe the length of a director's term of office, the number of successive terms that a director may serve and the period of ineligibility after a director has held office for the maximum term.**

The balance between experienced and new directors is important. It allows the group to be fuelled by new ideas. Stability must be fostered while allowing for a renewal of directors. Good governance practices favour Boards with approximately equal numbers of old and new directors.

No director shall have a lifetime term of office. Since the term of office of an NPO director is no more than two years under the *Companies Act*, the general by-laws must state how many times a director may be re-elected or re-appointed to office. **In general, a director may be reappointed two to four times after a first term.**

To ensure the continuity of the Board while renewing its composition, the general by-laws should provide for “staggered” terms so that only a portion of the terms are up for election or re-election each year.

To ensure stability on the Board along with renewal, at the AGM, the members should not find themselves in a situation where they have to elect or re-elect more than half of the Board members in the same year.

Usually, a period of two years (i.e., one term) should elapse before an individual can re-apply for a directorship in the same organization.

The general by-laws must also state that the directors are volunteers. If they are compensated, the general by-laws must indicate the form and limits of their compensation.

7.2 The general by-laws shall specify that the size of the Board of Directors is a fixed number of directors ranging from six to thirteen.

The size of an NPO's Board of Directors is an essential element of good governance.

With fewer than six directors, the Board has few resources to carry out its work, encourage committee work and benefit from diversified expertise.

With more than thirteen directors, the Board's operations become more cumbersome, decision-making is more difficult and the contribution of the additional directors offers a decreasing return. The creation of an executive committee may then become required, which is not recommended.

As Malenfant points out, if we make the comparison with sport, there are very few teams with more than eleven players. In fact, there are far more sports with between five and nine players than with more than ten players. Why? Because there is an immediate need to be able to "form a team," that is, develop sufficient synergy so that everyone is working toward the same goal: winning. The higher this number, the more difficult it is to achieve the coordination that is essential to achieving the objective. The same is true with a Board of Directors: the more directors, the more difficult it is to reconcile different points of view and the longer the deliberations will take.¹⁶

The Board of Directors of an NPO must have a fixed number of directors between six and thirteen, depending on the scope of the NPO's activities.

16. Malenfant, R. (2010). Comprendre votre Conseil d'administration en 20 réponses. *Les Guides pratiques pour une Gouvernance Stratégique*, Guide no. 2. Victoriaville: Éditions D.P.R.M., pp. 15-16.

7.3 The general by-laws shall specify that the NPO must have at least one man and one woman on its Board of Directors and make efforts to seek parity and diversity in the appointment of other members.

Fostering gender parity is a step toward the sounder management of the organization. This practice allows for better representation of the population, a greater diversity of points of view and broader skills and experience, all of which shed new light on various situations, offer better consideration of issues and contribute to the development of a collaborative approach that promotes decision-making and inclusion.

Perfect parity is sometimes difficult to achieve and maintain. As a minimum, the NPO must have the objective of ensuring gender balance and, to this end, it must have a rule that requires a minimum number of men and women on the Board of Directors. These numbers (always equal) may vary based on the size of the Board of Directors. For example, a Board with ten members could have a rule that requires it to have a minimum of two men and two women and to seek, as much as possible, parity and diversity (age, background, geographic location, ethnicity, skills, etc.) in the appointment of the other members, depending on the organization's field of activity.

The Board of Directors is generally considered to be in the parity zone when the gender ratio is a maximum of 60:40.

All Québec sport and recreation non-profit organizations (NPOs) that are subject to the Code of Governance must make efforts to achieve gender parity on their Boards of Directors by no later than December 31, 2024.¹⁷

17. This is a commitment made by the Minister for Education, Isabelle Charest, and her federal, provincial and territorial (FPT) counterparts at the February 2019 Conference of FPT Ministers Responsible for Sport, Physical Activity and Recreation in Red Deer, Alberta. Québec has made a "moral" commitment to make efforts to achieve gender parity on the Boards of organizations that are financially supported by the MEQ, based on its priorities and capacity. Québec has also committed to reporting on the progress made at each ministers' conference beginning in 2020.

7.4 The Board of Directors shall periodically evaluate its operations and the contribution of the directors.

For “High” level organizations, an evaluation should be conducted by an independent firm every four years.

The annual evaluation of each director’s contribution and the self-evaluation of the operations of the Board and its committees are two highly recommended activities.

The self-evaluation of the operations of the Board and its committees allows it to identify the strengths and weaknesses of the organization and implement a program of improvement measures.

The self-evaluation of the functioning of the Board of Directors should be carried out every two years.

The evaluation of directors should be the responsibility of the Board Chair (and of the governance committee, if established) and should be conducted at the mid-point of the director’s term.

7.5 The Board of Directors shall ensure that there is an onboarding process for new directors.

To fully play their role on the Board, the directors must understand the organization and its organizational and managerial culture. The arrival of a new director provides an ideal opportunity to provide an overview of the organization, its activities and programs, its stakeholders and the environment in which it operates. This is also the time to present the NPO's governance, strategic plan, challenges and organizational policies.

The Chair of the Board and the Executive Director play an important role in the onboarding process, but they are not alone, as other, more experienced members may be asked to contribute.

The onboarding process should not be limited to one meeting with the Board Chair and the Executive Director or to the delivery of documents. It can take a variety of forms, such as training sessions, mentoring, facility tours or participation in seminars.

Every director should also receive orientation materials (in paper or electronic form) that include the letters patent, general by-laws, code of ethics and professional conduct, administrative policies, strategic planning, minutes of the past year, list of directors, including their status on the Board, budget, proof of liability insurance, charters adopted by the Board, the latest annual report and governance training.

In fact, before making their candidacy official, people who wish to sit on the Board of Directors should receive a copy of the code of ethics and professional conduct so that they can be aware of their duties. All their commitments should also be presented to them (e.g., participation in meetings of the Board of Directors and its committees, public events, fundraising, representation, retreats).

7.6 The Board of Directors shall ensure that the directors have access to governance training.

Governance is complex in NPOs. Practices in this area have evolved considerably in recent years.

Exercising governance requires skills, knowledge and expertise that are acquired, in part, over time and through action, but governance training is an excellent way for directors to acquire new knowledge quickly and thus be more effective. It improves the operations of a Board of Directors, whose members will be better equipped to meet the many challenges facing NPOs.

One good practice is to systematically provide governance training to new directors.

There are a number of options for meeting the governance training needs of NPOs. Appendix 1 presents some of these.

7.7 The Board of Directors shall ensure that directors' liability insurance is in force every year.

The directors have the same duties and responsibilities. Since they may be personally liable, it is in the NPO's best interest to take out liability insurance to protect them.

8. Operations of the Board of Directors

8.1 The general by-laws shall stipulate a quorum for the Board of Directors.

The validity of the deliberations depends on the quorum. In order for the Board of Directors to validly deliberate and make decisions, a minimum number of directors must participate in Board meetings. Without this, decision-making power could be a source of conflict and lie in the hands of only a few people. The Board of Directors would thereby lose its purpose.

Usually, the quorum at a meeting of the Board of Directors should be a majority of the number of directors stipulated in the general by-laws (e.g., if twelve directors' positions are stipulated, the quorum should be seven directors at any time, whether or not there are vacancies). Furthermore, in principle, the quorum must be maintained throughout the meeting for the decisions made to be valid.

The Executive Director, certain key executives and employees who are useful for the presentation of matters requiring a decision may be present at the Board meeting, but they do not have the right to vote and may only speak when the Chair grants them the right to do so. These people must not be considered in the quorum.

8.2 The general by-laws shall succinctly describe the responsibilities of the Board of Directors.

Good governance is based, in part, on a clearly defined division of responsibilities among the various players involved. These include the Board of Directors, the Chair of the Board of Directors and the Executive Director.

The clearer and more detailed the division of responsibilities, the easier it will be to understand the expectations of each person involved. Effective division fosters a climate of work, cooperation and collaboration. It allows for better discussions and better relationships.

This section of the general by-laws should succinctly describe the responsibilities of the Board of Directors, particularly with respect to hiring the Executive Director, preparing and monitoring the strategic plan, adopting policies and regulations, financial governance and the various provisions arising from the letters patent.

8.3 The Board of Directors shall elect its officers from among its members.

The most common good practice is for directors to elect from among their number the Chair and Vice-Chair of the Board, as well as the Treasurer and Secretary. The election of officers generally takes place at the first meeting of the Board of Directors following the annual general meeting.

The election of the Chair may also be held by universal suffrage at the annual general meeting, however. If this is the case, the procedure must be duly recorded in the general by-laws. **This procedure is not recommended**, however, because the directors need full powers over the officers in order to fully carry out their duties. For example, in accordance with the principle that the person who does the hiring does the firing, if the members elect the officers, it requires a special general meeting to remove an officer or replace an officer in the event of resignation, which is time-consuming and not very practical.¹⁸

Other arguments against the election of officers by members at a general meeting are that:¹⁹

- the smooth operation of the organization depends directly on good understanding between the officers and the Executive Director;
- the election of officers is one of the important duties of the Board of Directors, which can thereby control the options that the people in question represent;
- the members who elect the organization's officers do not have all the information they need to make an appropriate choice;
- subgroups, if they are unable to take control of the Board of Directors through the election of directors, may take control of the Board through the election of officers;
- the candidates for election may skilfully play on the emotions of the members prior to the election.

It is therefore preferable at all times to leave it up to the directors to designate their leaders for the coming year.²⁰ In the medium and long term, the organization and the members will benefit from this.

Under no circumstances should the positions of Secretary or Treasurer be combined with those of the Chair of the Board of Directors.

18. Malenfant, R. (2010). Op. cit. pp. 25-26.

19. Ibid.

20. Ibid.

For NPOs at the “Minimum” level, the positions of Vice-Chair or Treasurer or Secretary can be combined.

For NPOs at the “Medium” or “High” level, each of these positions should be assigned to separate directors with the appropriate expertise.

8.4 The general by-laws shall specify the term of office of the officers.

The officers, including the Chair of the Board, are appointed by their peers and have a limited number of terms of office. The terms are usually for one year and are renewable for as long as they continue to be members of the Board of Directors and as long as their peers designate them as such. This is also the case for a Board Chair who is elected by universal suffrage at the annual general meeting.

8.5 The general by-laws shall succinctly describe the powers and duties of the officers.

The general by-laws define the duties and responsibilities of the officers as members of the Board of Directors. Their roles and responsibilities should not be confused in any way with the task definition of key management personnel.

For example, the Treasurer of the Board of Directors is not the NPO's director of finance and never acts as the hierarchical superior of the director of finance.

8.6 The general by-laws shall ensure that the functions of the Chair and the Executive Director (or the President-CEO) are clearly different and stipulate that they cannot be fulfilled by the same person.

The Chair of the Board of Directors is responsible for the proper conduct and operation of the Board. In most NPOs, the Chair may also serve as an ambassador or spokesperson for the organization.

The role of the Executive Director is to implement the orientations and decisions of the Board of Directors and report to the Board on the results.

To clearly articulate the division of responsibilities, good governance must be based on a clear definition of the roles of the Chair and the Executive Director. Above all, it must establish that these functions are not combined in order to ensure the Board's independence from the Executive Director and their management.

Also, in the event that the Executive Director steps down or is removed from office, the Chair of the Board of Directors should not take on that position.

8.7 The Board of Directors shall hold a minimum of four meetings in a year.

There is no minimum number of mandatory meetings that a Board of Directors must hold in a year, but holding too few meetings often reflects a certain abdication on the part of the Board and the predominance of the Executive Director. On the other hand, holding too many meetings is often synonymous with micro-management and signals the difficulty that the Board may have in positioning itself at a higher level, focused on the definition of orientations and the oversight of activities.

The general by-laws should state the number of regular meetings the Board is to hold in a year. It can hold more if needed, but not fewer. A Board of Directors should meet at least four times a year in regular session. This allows them to monitor the budget and the progress of files on a quarterly basis.

With current technology that is easily accessible and affordable, Boards can meet remotely via videoconferencing, which reduces the organization's meeting expenses (e.g., transportation, meals, room rental). It is still recommended that a minimum number of face-to-face meetings take place, however.

8.8 The notice of meeting and documentation prepared for each meeting of the Board of Directors shall be sent to the directors a reasonable time before the meeting.

Any decision-making process requires relevant, accurate and sufficient information. This information must also be transmitted to the people concerned in enough time to allow them to acquaint themselves with it.

The information provided to members of a Board of Directors is no exception to this rule.

The notice of meeting should be accompanied by the agenda, draft minutes of the previous meeting, key documents and accountability reports.

The directors should receive the documentation at least four days before the meeting. It is good practice to include this time limit in the general by-laws.

8.9 The Board of Directors shall adopt an annual meeting schedule and work plan.

At the beginning of each fiscal year, the Board of Directors should determine a meeting schedule and establish a work plan for the coming year. The work plan allows the Board of Directors to ensure that nothing is overlooked and that the scope of its responsibilities is covered.

The annual work plan sets completion dates for the work of the Board and its committees: policy review, development and monitoring of a strategic plan, financial governance, etc. As the plan is finalized at the beginning of the fiscal year, the Executive Director can prepare key files and accountability reports more effectively.

If the Board of Directors does not have sufficient members to establish statutory committees²¹ (see requirement 10.2) tasked with examining and making recommendations on various matters arising from its responsibilities, the Board as a whole is responsible for carrying out this work.

In any case, the Board of Directors should determine a work plan that lists all the tasks to be carried out to meet its responsibilities.

21. Establishing statutory committees is only mandatory for “High” level organizations, but there is nothing to prevent organizations at the “Minimum” and “Medium” levels from forming such committees if they believe it is a sound governance practice to adopt on their Board.

8.10 The standard agenda for a meeting of the Board of Directors shall include an in-camera period for the directors.

Evaluating the operations of the Board of Directors is an increasingly common practice, and the introduction of an in-camera session at each Board meeting is part of this practice.

The Board of Directors already meets in private, and in-camera, here, means that the directors set aside a period of discussion in the absence of the Executive Director or any other person who is not a member of the Board. The in-camera period, generally scheduled at the end of a meeting, gives the directors a specific time to talk freely about their operating dynamics and the effectiveness of the Board.

This period is listed in the agenda, but it must be distinguished from the in-camera periods decreed from time to time during the session for confidentiality purposes, for example, to discuss the evaluation of the Executive Director.

The Chair of the Board of Directors should follow up with the Executive Director on the items discussed in the in-camera session at the end of the meeting. The Chair should also call to order directors who question decisions that were adopted at a regular meeting or who wish to deal with matters that should have been put on the agenda of a Board meeting in advance, since that is not the purpose of this type of in-camera session. Finally, the Chair must ensure that discussions are confidential and safe from prying ears.

8.11 The general by-laws shall include specific provisions concerning remote participation by electronic means and the adoption of signed resolutions.

The NPO must take a stance on the validity of the practices that allow it to operate and clearly state in the general by-laws whether these practices are permitted or prohibited and under what circumstances.

For a written resolution presented to the directors between two Board meetings to be valid and have the same force and effect as if it had been passed at a meeting of the Board, it must be signed by all the directors entitled to vote on resolutions at Board meetings. A copy of this resolution may be tabled at the next meeting of the Board of Directors but it must always be kept with the minutes.

Such a resolution must be signed by everyone, in order to allow directors to express their disagreement, as they could do at a meeting. It must not be possible for part of the Board of Directors to adopt resolutions without the others having been able to express their opinions, on pain of being declared void.

8.12 The minutes shall include information concerning meetings of the Board of Directors (date, place, start and end time, presence and absence of directors, presence of any observers), be written in an impersonal tone, summarize the discussions and present the resolutions adopted.

The NPO takes form and acts through resolutions of its Board of Directors. The minutes record these decisions and serve as the organization's memory. They are also an information tool for directors who miss a meeting.

It is therefore essential to record the decisions made by the Board of Directors in the minutes and preserve them properly. The minutes of the Board of Directors are confidential. Only the directors may access them.

8.13 The Board of Directors shall adopt charters for each of its statutory committees (if applicable), for the Chair of the Board, for the Board itself and for the Executive Director.

To avoid confusion in roles and responsibilities, to ensure that expectations are clear and understood by everyone and to carry out rigorous evaluations, the Board of Directors should adopt a charter for each of its statutory committees, for the Chair, for the Board itself and for the Executive Director.

The charters of the statutory committees should describe their mandates and responsibilities, their composition and their operating rules. They should specify that the statutory committees have no decision-making power and that they deal with specific issues with a view to making recommendations to the Board of Directors.

The Executive Director's charter should define the role, describe the responsibilities and specify that the Executive Director acts under the authority of the Board of Directors. It should also specify the Executive Director's responsibilities with regard to the Board of Directors, the Chair, the stakeholders, communications and operations management.

The charter of the Board Chair should specify the Chair's duties with respect to the coordination and facilitation of the Board of Directors, meetings of members, communications and advocacy activities, as well as their role as intermediary between the Board and the Executive Director.

The charter of the Board of Directors should describe the Board's responsibilities in detail. These include strategic planning and evaluation of organizational performance, oversight of the NPO's affairs, financial management, governance, hiring and evaluation of the Executive Director and the duties and expectations of the directors.

9. The Executive Director

- 9.1 The general by-laws shall specify the Executive Director's relationship with the Board of Directors and their hierarchical authority.**
- 9.2 The general by-laws shall state that a director may not hold the position of Executive Director.**
- 9.3 The Board of Directors shall hire the Executive Director and determine their compensation and working conditions.***
- 9.4 The Board of Directors shall set objectives for and evaluate the Executive Director at least once a year.**

Clear governance assumes an effective division of responsibilities among the various players involved, including the Executive Director. When it is clear, detailed and known to everyone, the division clarifies the expectations of each person involved. It fosters a climate of work, cooperation and collaboration and allows for better discussions and relationships.

The position of Executive Director is one of the most important governance positions in an NPO. This person serves as the primary collaborator of the Board of Directors and is the main channel of communication with the staff. The Executive Director is responsible for ensuring compliance with policies and implementing the Board's decisions.

They are accountable to the Board of Directors and must maintain a good working relationship with the Chair.

The Board must periodically evaluate the Executive Director in terms of meaningful expectations and measurable results in the implementation of the strategic plan, policies and compliance.

The Executive Director should sit on the Board of Directors as an observer and resource person. Under no circumstances should they replace the Chair when the Chair is absent. They should have the right to speak but never to vote and therefore should not hold a directorship.

They may serve as a spokesperson for the NPO within the limits agreed to by the Board.

The general by-laws should clearly state that the Executive Director is the only person who reports to the Board of Directors. Other paid staff or volunteers of the organization report to the Executive Director.

10. Board Committees

10.1 The NPO shall not have an executive committee.

In many NPOs, the Chair, Vice-Chair, Treasurer and Secretary form an executive committee whose function, mandate, composition and operations are described in the general by-laws. In some cases, other directors and the Executive Director are also members of the executive committee.

If the statutory committees are working properly, however, an executive committee is not required or even useful. By entrusting certain decisions to a restricted group, the executive committee creates two categories of directors and reduces the role of the Board of Directors to that of an approving body. This practice has the effect of relieving the Board of Directors of its responsibility and demobilizing directors who are not members of the executive committee. It is important to remember that directors, even if they are not members of the executive committee, may be held liable for the decisions and actions of the executive committee. This means that the full Board must be informed of the activities of the executive committee and endorse all its decisions.²²

The Board of Directors should understand that by setting up an executive committee, it is transferring much of its power into the hands of a small group and that much of the control it feels it has will be lost to the executive committee.²³

Using an executive committee is an outdated practice and should be avoided, even though it is not necessarily prohibited.

22. Handfield, G., Zuniga, V., Turbide, J. (2014). Guide pratique sur la gouvernance. Pour la direction générale et les administrateurs. La certification des organismes communautaires partenaires du Ministère de l'Immigration et des Communautés culturelles. Groupe de recherche sur les organismes à but lucratif communautaire ou culturels, HEC Montréal. p.11.

23. Malenfant, R. (2010). Op. cit., p. 53.

10.2 The general by-laws shall provide for the creation of three main types of committees (standing, *ad hoc* and statutory).

The Board of Directors is more effective if it can focus the expertise and experience of its members on key issues such as finance, human resources, governance, technology development, ethics or complaint management. To this end, it creates committees whose mandate is to recommend policy and commitment orientations and decisions to the Board.

There are three main types of committees:

- **Standing committee:** Some Board policies call for the Board to form a committee when certain situations require it. Its mandate, composition and powers are described in a policy or in the general by-laws. For example, the hiring and evaluation policy for the Executive Director calls for the Board of Directors to form a committee of directors and follow a set procedure for selecting a candidate for the position or for evaluating the incumbent.
- **Ad hoc committee:** The role of this provisional committee is to explore an issue in more detail and monitor its development. Its mandate ends when it tables its report to the Board. For example, the Board of Directors may form a committee to develop a multi-year strategic development plan or to recommend a communications and corporate identity policy.
- **Statutory committees:** The creation of these committees is set out in the general by-laws, and the Board of Directors is obliged to set them up and submit certain questions to them. These are usually the Audit Committee, the Governance and Ethics Committee and the Human Resources Committee.

10.3 The general by-laws shall provide for the creation of statutory committees, for each of which a charter must be adopted²⁴ by the Board of Directors:

- ✓ **the Audit Committee;**
- ✓ **the Governance, Ethics and Professional Conduct Committee;**
- ✓ **the Human Resources Committee.**

For the Board's statutory committees to play their role properly, their mandate, composition, powers and operations must be clearly defined. Each committee should therefore have its own charter.

The Audit Committee is responsible for the validity of financial projections, compliance with accounting rules, the integrity of the organization's accounting and financial results, the quality of the internal controls, the identification of risks and the means to manage them.

The Governance and Ethics and Professional Conduct Committee helps the Board fulfil its responsibilities by reviewing all aspects of the organization's governance, ethics and professional conduct framework to ensure that the Board is functioning effectively and efficiently.

The Human Resources Committee assists the Board of Directors with respect to hiring, evaluation, compensation and succession planning for the Executive Director (and senior management, if applicable). It also assists the Board of Directors in the implementation and enforcement of sound human resources policies by the Executive Director for the entire organization (talent acquisition; staff retention, training and development; succession management; compensation and performance management). The Human Resources Committee should be a joint committee to encourage a diversity of views and experience and to make the hiring and evaluation process as objective as possible.

Adjustment of statutory committees

- ✓ For **“High” level organizations**, all three statutory committees are required, with different directors on each committee. The core functions can be divided between two statutory committees instead of three (e.g., the Governance and Professional Conduct and Human Resources Committee and the Finance, Audit and Strategic Planning Committee).
- ✓ **“Minimum” and “Medium” level organizations** are not required to form statutory committees but still need to devote time to finance, human resources and governance issues. The Board should adopt an annual work plan that includes at least one statutory working session devoted to the following issues:

24. See requirement 8.13.

- the financial report, the budget;
- risk analysis;
- human resources policies;
- governance, development planning;
- follow-up of the development plan.

By statutory working session, we mean a period of a certain length, set aside in the agenda of a regular or special meeting of the Board of Directors.

A brief description of the mandates of the statutory committees should be included in the general by-laws. These must also state that for each committee, the Board of Directors has to adopt a charter describing its role and responsibilities, its composition and its operations and stating that it has the power to make recommendations to the Board.

11. Financial Management

- 11.1 The Board of Directors shall adopt a policy for the delegation of spending and contracting authority.**
- 11.2 The Board of Directors shall adopt a policy regarding revenues (e.g., dues, fees, merchandising, donations, grants, sponsorships).**
- 11.3 The Board of Directors shall adopt a policy for the awarding of contracts.**
- 11.4 The Board of Directors shall adopt a financial and budgetary management policy.**
- 11.5 The Board of Directors shall adopt a policy for the investment and disposition of surpluses, if any.**
- 11.6 The Board shall adopt a policy on representation and travel expenses.**

It is essential for the Board of Directors to define the Executive Director's delegation of spending authority, that is, the fact that the Executive Director can authorize an expenditure and pay it without prior approval of Directors under the terms of a discretionary margin granted by the Board.

The financial and budgetary management policy guides the Board of Directors and the Executive Director in the execution of operations (e.g., procedure for issuing cheques [one or two signatures], disposal of surpluses).

If the Executive Director has the use of a credit card and access to a representation budget, the Board of Directors must set the limits and ensure that accounts and invoices are checked monthly.

11.7 The Board of Directors shall adopt an annual operating budget no later than three months after the beginning of the fiscal year.

11.8 The Board of Directors shall follow up on the annual operating budget at each of its meetings.

One of the directors' main responsibilities is to adopt an annual operating budget to carry out the action plan arising from the strategic plan. Every director must therefore ensure that they are familiar with the organization's business model and financial structure.

The operating budget is one of the most important tools the Board of Directors has. It allows the Board to carry out the NPO's mission and implement its strategic plan.

The directors also have a fiduciary duty to take steps to ensure that funds are properly allocated and spent. The Board of Directors must therefore approve and control the organization's budget.

Good governance practice dictates that the budget report, prepared to report the actual results for a given period against the projected budget, should also include projected results for the end of the fiscal year.

Another good practice is to prepare financial projections over several years, that is, over three years.

11.9 An attestation confirming the payment of taxes, salaries and source deductions, membership fees, etc., shall be tabled by the Executive Director at each meeting of the Board of Directors.

The directors have duties and obligations, dictated by the *Civil Code of Québec*, under which they are potentially liable for the payment of certain amounts (deductions at source, taxes, etc.) stipulated in statutory laws, including the *Taxation Act*, the *Act respecting the Québec sales tax*, the *Act respecting parental insurance*, the *Act respecting occupational health and safety* and the *Employment Insurance Act*.

One increasingly recognized practice is to ask the Executive Director to file a quarterly attestation of compliance concerning salary obligations, government remittances and the various laws that apply to the NPO, based on its duties and obligations. The attestation may also mention compliance with commitments to funders and organizations of which the NPO is a member, the declaration of penalties, fines, pending litigation and legal proceedings, claims, infractions, etc.

In other words, the Executive Director must attest that the NPO is in good standing with government authorities (taxation, registration, etc.) and with the organizations of which it is a member.

The filing of this attestation must be recorded in the minutes.

This financial management oversight can be carried out by the Audit Committee. If the Board of Directors has not set up an Audit Committee, it must carry out all the financial governance tasks itself and include them in its work plan and therefore in its meeting agendas.

In short, the NPO needs a good Treasurer.

11.10 The Board of Directors shall ensure that at least one review engagement or audit is conducted annually by a professional accounting firm.

Financial statements are a key component of communication between non-profit organizations and their stakeholders. The detailed and transparent presentation of financial statements is an opportunity to establish the NPO's credibility and reputation in financial terms, so it is important for the Board of Directors to choose the best auditing method based on its values and the complexity of its finances.

Nevertheless, in Québec, except for organizations with federal charitable status, NPOs are not required by law to have their financial statements verified by an external auditor who is a member of the Ordre des comptables professionnels agréés du Québec (CPA), even though, ideally, at least one review mission should be conducted annually by a CPA.

In any case, for organizations that receive **less than \$24,999** in public funding (federal, provincial or municipal), at least one **notice to the reader** must be produced annually by a professional accounting firm.

For organizations that receive from **\$25,000 to \$199,999** in public funding (federal, provincial or municipal), at least one **review engagement** must be conducted annually by a professional accounting firm.

For organizations that receive **\$200,000 or more** in public funding (federal, provincial or municipal), an **annual audit** must be conducted by a professional accounting firm.

11.11 At least every five years, the Board of Directors shall require its external auditor, a member of the Ordre des comptables professionnels agréés du Québec (CPA), to have a different person audit its financial statements.

In the case of an organization whose books are kept by an external professional firm, this firm should be different from the external auditor who is a member of the Ordre des comptables professionnels agréés du Québec (CPA) and who audits the financial statements.

A “High” level organization should change the person who audits its financial statements at least every five years.

Although the audit of the financial statements is usually signed by the external auditing firm, the CPA membership number of the person who performed the work is also provided. The MEQ is therefore able to verify the name of this person and ensure that the person is in good standing with the Ordre des CPA.

12. Other Administrative Policies

12.1 The Board of Directors shall adopt and periodically review its policies, including, in particular, the following:

- a) personnel management policy, including staffing, compensation, promotion, training, code of conduct, terms and conditions of employment of the Executive Director, allowances and other conditions of departure;**
- b) criminal record check policy, which should apply to all directors, staff and individuals such as volunteers who act on their behalf, both in their interpersonal relationships and with members;**
- c) privacy and access to information policy;**
- d) integrity protection policy, including an independent complaint management mechanism for abuse, harassment, neglect or violence;**
- e) dispute resolution policy, which sets out the formal process for filing or analyzing complaints other than those related to abuse, harassment, neglect or violence and includes an internal appeal mechanism consistent with established principles of recourse procedures and natural justice;**
- f) code of conduct for athletes, coaches, officials and parents (only for sports federations);**
- g) code of conduct for instructors, guides, group leaders and, where applicable, parents and chaperones;**
- h) policy on recognition, gifts and other promotional items for officers, staff and members;**
- i) declaration of services to members;**
- j) policy for assessing and managing risks of all kinds (reputation risk, financial risk, technological risk, etc.);**
- k) policy on the use of the organization's name, logo and other identity and promotional materials;**
- l) intellectual property policy.**

12.2 The Board of Directors shall include in its work plan the monitoring of the NPO's policies and an annual report on their application.

The Board of Directors must ensure that the NPO has policies that will enable it to accomplish its mission, carry out its mandate and meet its legal obligations.

The Board is therefore responsible for defining a set of policies, in addition to financial and budgetary policies, that reflect the NPO's vision and values in all aspects of its activities.

The Board should provide for the preparation of an annual report on the application of these policies. It should also review them every five years to ensure that they are still relevant, that they still meet the identified objectives and that they are still suited to the NPO's reality. Ideally, policies should be reviewed on an alternating basis to avoid having to review them all at the same time.

13. Strategic Plan

- 13.1 The Board of Directors shall adopt a strategic plan²⁵ that includes indicators quantifying the targets to be achieved in order to meet the challenges of improving the practice of the sport or recreational activity.**
- 13.2 The Board of Directors shall monitor the progress and implementation of the strategic plan at least twice a year.**
- 13.3 The Board of Directors shall approve the annual action plan prepared by the management team in accordance with the strategic plan.**

The Board of Directors has an important agency role to play. It must ensure that the organization is well managed, that laws are upheld and that high standards of transparency and integrity are applied, but its role goes well beyond this fiduciary responsibility. Within the framework of value-creating governance, the directors actively contribute to the development of the organization's long-term vision. This vision is embodied in the strategic plan. The directors are involved not only in preparing, developing and implementing the planning process, but also in monitoring its implementation. From the perspective of democratic governance, the members' participation in defining the organization's orientations is crucial. As such, the Board of Directors should, where necessary, establish consultation practices that encourage such participation.

Since NPOs operate with funds of various kinds (government grants, donations, membership fees, etc.), they have a fiduciary responsibility with regard to the management of the resources made available to them. Performance measurement is essential to fulfilling this responsibility and ensuring that the mission is carried out effectively. Quantified indicators must be developed to carry out this measurement. These indicators will help determine the changes the organization needs to make to improve its performance and achieve its objectives.

25. This document can take different forms and have different names depending on the type of organization (e.g., action plan, multi-year plan).

14. Commitments, Accountability and Public Communications

- 14.1 The Chair of the Board of Directors and the Executive Director shall publish, on the organization's website, an annual report on the activities and progress of the strategic plan. They shall also address the development outlook, issues and challenges of the coming year, as well as the successes and challenges of the past year.**
- 14.2 The Board of Directors shall publish a summary of the financial report on its website each year.**
- 14.3 The Board of Directors shall ensure that information concerning its governance, financial position and the conduct of its activities is available on its website.**

The documents are as follows:

- ✓ up-to-date general by-laws;
- ✓ administrative and governance policies;
- ✓ organizational chart;
- ✓ composition of the Board of Directors;
- ✓ biographies of the members of the Board of Directors;
- ✓ code of ethics and professional conduct for directors;
- ✓ code of conduct that applies to the various client groups (e.g., athlete, coach, official, monitor);
- ✓ strategic plan;
- ✓ minutes of the last annual general meeting;
- ✓ annual activity report;
- ✓ summary of the latest financial report (income and expenses in graph form);
- ✓ declaration of services to the members.

- 14.4 The annual activity report shall contain a report on the attendance of the directors at meetings of the Board of Directors and statutory committees.**

The principle of transparency is essential to good governance. The NPO must translate this concretely into its organizational culture and public communications to produce and disseminate clear and frank information in a timely manner and in a format that is accessible to everyone concerned.

A sport or recreation NPO must periodically report to its members and funders. This is essential to maintaining public confidence, without which it could not carry out its mission.

A lack of information, or the inability to access it, often leads to feelings of powerlessness, mistrust and frustration.

Beyond the formal instruments of accountability, there is also the spirit and ease with which the NPO reports and communicates with its members and the general public. It must operate in full transparency and not be afraid of being questioned.

Conclusion

While the Code of Governance for Québec Sport and Recreation Non-Profit Organizations (NPOs) is intended to be a clear, reliable reference for governance policies and practices, it alone does not guarantee exemplary governance or an NPO's efficacy in achieving its objectives.

Long experience as a corporate director often leads to the realization that the quality of governance and the effectiveness of a Board are subtle factors, difficult to quantify but as important if not more important than the fiduciary and formal aspects.

This informal dimension of governance takes shape and substance in exchanges, in social interactions, in the oversight of discussions, in the Chair's leadership style and in everything that happens before and after formal meetings and around the table at meetings of the Board and its committees.

Yvan Allaire, Performance et dynamique des conseils d'administration : un échange avec des administrateurs expérimentés. Montréal: IGOPP, 14 p. Translation.

It is the responsibility of the directors, the Chair of the Board of Directors and the Executive Director to bring the Code of Governance to life so it is embodied in everyone's practices, actions and decisions.

This is, above all, a matter of creating a culture with high levels of transparency, integrity, effectiveness and efficiency in sport and recreation organizations.

The success of a project like this often requires taking a step back and being self-critical. It is important to assess the situation every two or three years to take note of progress made and also of the steps that still need to be taken.

The exercise must be carried out with the support of specialists who can take a broad view of the organization's governance and provide sound advice.

This is an approach that we must instil in our organizations and a commitment that we must make collectively to donors and especially to citizens, young and old, who engage in recreational activities in their free time or in sport in one of its five contexts. This is how we can provide them with a safe, healthy and stimulating environment for their activities.

Appendix 1 – Websites that offer information, documents or training on NPO governance and management

Chantier de l'économie sociale – Cadre de référence de l'économie sociale
<https://chantier.qc.ca/decouvrez-leconomie-sociale/cadre-de-reference/>

Collège des administrateurs de sociétés (CAS-Université Laval)
<https://www.cas.ulaval.ca/info-gouvernance/>

Comité sectoriel de main-d'œuvre - Économie sociale Action communautaire (CSMO-ÉSAC)
<https://www.csmoesac.qc.ca/outils-et-publications>

Égale Action
<https://www.egaleaction.com/boite-a-outils-milieu-sportif/>

Espace OBNL
<https://www.espaceobnl.ca/fr/>

Hillborn
<https://hilborn-charityenews.ca/>

Institut sur la gouvernance d'organisations privées et publiques (IGOPP)
<https://igopp.org/category/publications/articles/>

ISALégal
<https://isalegal.com/>

Le Concierge Marketing
<http://www.leconciergemarketing.com/>

Moncée Saine Gouvernance
<https://www.sainegouvernance.com/services/publications>

Regroupement Loisir et Sport du Québec (RLSQ)
https://www.associationsquebec.qc.ca/chronique.php?Id_Type=6

Réseau de l'action bénévole du Québec (RABQ)
<https://www.rabq.ca/nos-publications.php?publication=partenaires&sujet=Gouvernance>

Canadian Society of Association Executives (CSAE)
<https://csae.com>

Top non-profits
<https://topnonprofits.com/>

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Institut sur la gouvernance d'organisations publiques et privées. (2018). *Étude sur la gouvernance de cinq organismes mandataires de la Ville de Terrebonne*, 54 p.

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