

## Literature Review to Inform CMT Governance and Accountability Model

### **Purpose**

The intent of this literature review is to summarize the research and outline best practices of non-profit governance and accountability models to inform reforms to Community Matters Toronto (CMT). The review is focused on assisting CMT to develop a model that reflects the uniqueness and strengths of the organization and St. James Town, the community served. Environmental trends affecting the non-profit sector include “greater demand for transparency” and “shifts in the funding environment”.<sup>1</sup> Some of the key challenges facing the sector relate to governance and accountability such as “increased demands for benchmarking and accountability” and “increased pressures to improve operational efficiency as a result of changes in public policy.”<sup>2</sup> CMT is not immune to these sector wide changes. Consequently, the board and CMT’s founders recognize that it is timely to review and revise the current governance model with the aim to strengthen the organization and ensure its long term sustainability. The literature review contains an overview of governance models, a review of core elements of governance, accountability standards and requirements and concludes with key recommendations and conclusions for CMT’s consideration. This literature review is part of a broader exercise to inform the strategic development of a reformed governance and accountability model for CMT that reflects the growth and changes to the organization since its formation 15 years ago.

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<sup>1</sup> G. Bugg and S. Dallhoff 2006 42-43.

<sup>2</sup> Ibid., 43.

## Scope

The foundational scope of the literature review is based on CMT's current state. CMT is a community-based organization; thus the services and supports are reflective and responsive to the community's needs. The vision and values of CMT guide the organization are outlined below:

“Community Matters Toronto is a community based organization established to support newcomers living in St. James Town and immediate surrounding neighbourhoods. Our grassroots approach responds to needs expressed by the community. We know that the majority of resources necessary to resolve a community's issues reside within the community itself. As such we provide training, organizational tools and general supports for neighbours to develop and implement their own programs, to respond to issues that they have defined. To best describe our approach we have coined the phrase ‘Neighbours Helping Neighbours’. Our approach provides a learning ladder of opportunity for participants to build their self confidence in a new environment, understand different cultures within their community, be provided their first employment experience and in turn contribute to their community.”

CMT's programs are diverse, aligning with the organization's vision. Programs include a job club, after school program, swim club, seniors connect, healthy living, diabetes education, as well as, a welcome drop in settlement information program, English café (ESL), citizenship training, community assistants and helping my child (training for newcomer parents on the Ontario educational systems). Some have been operating for a decade whereas others were developed within the last two years.

CMT serves the residents of St. James Town, the most culturally diverse community in Toronto. The official population estimate for St. James Town was 16,225 in the 2001 census for the 18 high-rise apartment buildings in this one square kilometer block the downtown of Toronto.<sup>3</sup> However, a systematic population estimate for St.

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<sup>3</sup> City of Toronto 2003, 1-3.

James Town in 2011 projected a population of 25,000-30,000. CMT services are primarily accessed by newcomers to Canada; they represent approximately 90% of the families served. All age ranges are served with over 500 individuals annually participating in at least one program. CMT is engaged with the St. James Town community and has formed active partnerships with the local school and other health and social services agencies in the area.

CMT is a relatively small non-profit organization; it is a registered charity with an annual budget of approximately \$300,000 and 25 part-time staff in addition to a pool of about 30 volunteers. Funding for the organization's initiatives comes from a range of government, corporate, and private foundations. CMT is a provincially incorporated non-profit charity in Ontario, Canada under the *Ontario Corporations Act* and Canadian Revenue Agency.

CMT's current governance structure is outlined in a basic by-law that meets all legal requirements. There is a small board of directors (5) and an unpaid executive director who meet approximately 3 times a year to discuss and make critical decisions pertaining to the strategic direction and operation of the organization, such as reviewing audited financial statements. The chair of the board and executive director hold weekly meetings. The board is selected by invitation and the organization's membership is small, approximately 30. A quorum for a meeting requires at least 50% of the directors and proxy voting is not permitted.

Overall, the scope of the review will consider research and best practices that are applicable to a small to medium sized community agency. This review is focused, where possible, on agencies that provide day programming and serve vulnerable populations

such as seniors, children, and youth in a non-unionized environment with a mixture of public and private sector funding sources and no major capital assets. The literature review is primarily centered on standards for Canada but with a review of general best practices internationally.

## **Overview of Models of Governance**

In 1999, the Panel on Accountability and Governance in the Voluntary Sector, chaired by Ed Broadbent, produced a landmark report on Canada's voluntary sector focused on governance and accountability capacity building for the sector. This report is often quoted in the Canadian literature and is an invaluable resource on practices across the Canadian non-profit sector. The report describes the relationship between governance and the board as follows: "The active oversight of organizational governance by the board of directors is what we refer to as stewardship. It is the duty of the board to oversee the conduct of the organization's affairs, ensure that an effective team is in place to carry out day to day activities, account for its financial and other resources, and ensure that no issue falls between the cracks in steering the organization toward the fulfilment of its mission."<sup>4</sup> Current trends in board governance include "increased demand for efficiency and effectiveness;" "more emphasis on both process and culture and the balancing of the two" and "increased attention being paid to risk management."<sup>5</sup> There are a wide range of governance models employed by Canadian non-profits from a traditional "policy governance board" (Carver model) to a "collective board" (consensus model).<sup>6</sup> As Causton notes, "different models

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<sup>4</sup> Panel on Accountability and Governance in the Voluntary Sector 1999, 23.

<sup>5</sup> G. Bugg and S. Dallhoff 2006, viii and ix.

<sup>6</sup> C. Davidson 2009, 17.

and variations of models are appropriate at different times in an organization's life cycle."<sup>7</sup> These models are truly "points along a continuum."<sup>8</sup>

What is evident from the literature is that small and medium non-profit organizations are forming hybrid governance models to best reflect their organization.<sup>9</sup> These are more likely to be some form of adapted 'operational', 'collective' or 'management' model.<sup>10</sup> The model formed "has to be in keeping with mission vision, values, strategic plan and the organization's needs."<sup>11</sup> It should have three fundamental elements "a board capable of providing objective oversight", "an independent nominating committee to ensure that appropriate succession of the board;" and, "an audit committee, whose primary responsibility is to report whether the organization is in compliance with the laws, rules, regulations and contracts that govern it."<sup>12</sup> Gill, reviewed a wide range of non-profit organizations in Canada and found the following factors informed the model created: "the size and complexity of the organization; its ownership structure; the timing and nature of critical events; transitional phases in organization development; and, personal or political agendas of board members".<sup>13</sup> The advantages of a hybrid model include that the governance model can be more reflective and responsive to the organization's mandate and population served.<sup>14</sup> There are three core areas of governance to consider in the development of an organization's governance model: board structure, functions and decision making authorities, and recruitment practices.<sup>15</sup> For a thriving

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<sup>7</sup> M. Causton 2008, 17.

<sup>8</sup> Ibid.

<sup>9</sup> P. Bradshaw, B. Hayday and R. Armstrong 2007, 14 and 18.

<sup>10</sup> Ibid., 11-12.

<sup>11</sup> G. Bugg and S. Dallhoff 2006, 34.

<sup>12</sup> C. Davidson 2009, 17.

<sup>13</sup> M. Gill 2001, 4.

<sup>14</sup> P. Bradshaw, B. Hayday and R. Armstrong 2007, 14 and 18.

<sup>15</sup> R. Leblanc and H. Lindsay 2010.

organization, the research demonstrates that a board must regularly “re-evaluat[e] and re-assess” the model.<sup>16</sup>

## **Governance**

### Board Structure

The basic requirements for a non-profit board are stipulated in the *Ontario Corporations Act*<sup>17</sup> which requires a minimum of 3 directors and prioritizes the “efficient management of the charity.”<sup>18</sup> A ‘director’ on the board has full voting rights.<sup>19</sup> Davidson advises an odd number of board members to prevent ties when voting.<sup>20</sup> Leading practices suggest that the board “should have enough members to reflect the size, complexity and scope of the organization; meet the needs of committee work” and consist of a diversity of views to be an effective board.<sup>21</sup> There are varying preferences among Canadian non-profits for the length of a board member’s term. Of the organizations surveyed in one study, 3-4 years was the most common term length with 48% of organizations allowing 1-2 consecutive terms.<sup>22</sup> A quorum generally requires at least 50% of the board’s voting members present but varies by organization and can be dependent on the type of governance model formed (i.e. a consensus model may require a higher threshold). Promoting service continuity should be a driving consideration and changes to the structure of the board usually require a by-law change.

### Functions and Decision Making Authorities

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<sup>16</sup> G. Bugg and S. Dallhoff 2009, 74.

<sup>17</sup> In July 2013 a new Act is targeted to come into effect Ontario’s Not-for-Profit Corporations Act, 2010.

<sup>18</sup> Ministry of the Attorney General of Ontario 2012 Duties, Responsibilities and Powers of Directors and Trustees of Charities.

<sup>19</sup> Ibid.

<sup>20</sup> C. Davidson 2009, 7.

<sup>21</sup> R. Leblanc and H. Lindsay 2010, 5.

<sup>22</sup> G. Bugg and S. Dallhoff 2006, 26.

The core of any governance model is defined by the functions and where these reside within an organization. Ryan set out three models of governance for an active board which shape the focus of its functions: “fiduciary mode, where boards are concerned primarily with the stewardship of tangible assets”; “the strategic mode, where boards create a strategic partnership with management”; “the generative mode, where boards provide a less recognized but critical source of leadership for the organizations.”<sup>23</sup> Sustainability is a fundamental function of the board. In the literature, the concept of sustainability is often viewed in the broad sense as the “ability to fund its activities year after year” and the associated tasks such as contracts on income and expenditures.<sup>24</sup> Proactive succession planning is also considered a best practice in the field and includes “retain[ing] leadership, skills and experience, while at the same time allow for growth and introduction of new people.”<sup>25</sup> The organization’s governance model determines where the essential functions primarily reside, be it with the board, executive director and/or staff.<sup>26</sup> Many organizations develop a board mandate which “describes the board’s responsibility for various aspects of its stewardship.”<sup>27</sup> A board practices inclusive governance when it “seeks information from multiple sources,” “demonstrates an awareness of the community and constituents who benefit and contribute to the organization’s services” and “establishes policies and structures to foster stakeholder contributions.”<sup>28</sup> Measurements of success in achieving the outcomes related to a

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<sup>23</sup> B. Ryan 2008.

<sup>24</sup> H. Lindsay 2006, 22.

<sup>25</sup> C. Davidson 2009, 49.

<sup>26</sup> M. Gill 2001.

<sup>27</sup> R. Leblanc and H. Lindsay 2010, 6. This source also has recommendations on what the board mandate should include.

<sup>28</sup> Arizona State University 2003, 1.

function, for example the implementation of a strategic plan, should be expressed in both quantitative and qualitative terms.

Clear roles and responsibilities are critical for the success of the organization. To achieve the necessary level of clarity, written documentation regarding roles and decision making authorities are strongly advised. The role of a director needs to specify active involvement in decision making to parallel the associated accountability and legal risk held by that individual. More information on the latter is described below in the accountability section. The documentation should define the role of board members compared to the executive director. Often job descriptions for board's directors, the executive director and staff are used by non-profits to provide this level of definition.<sup>29</sup> Also, the organization's by-laws usually establish voting rights and are structured to prevent and identify any conflicts of interest. For most organizations this is essential as the executive director is paid by the organization. Private gain from a charity is illegal and consequently a paid executive director cannot vote on any matters related to their role nor can a volunteer founder automatically transition into a paid position.<sup>30</sup> Clarity and documentation set a strong governance foundation but trust and mutual respect are required for a thriving organization, no matter the governance model formed.<sup>31</sup>

### Recruitment Practices

To successfully implement any governance model with a board, effective recruitment strategies must be employed. There is ample research on the importance and

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<sup>29</sup> R. Leblanc and H. Lindsay 2010, 7-8. Whatcom Council of Nonprofits 2000, 6. Job descriptions can be found on the Minnesota Council of Nonprofits' website listed in the bibliography.

<sup>30</sup> M. Causton 2008, 26.

<sup>31</sup> M. Gill 2001, 4.



benefits of diverse boards<sup>32</sup> from “diverse perspectives in decision-making lead[ing] to better decisions” to “be[ing] more responsive to the community and clients.”<sup>33</sup> The lack of diversity on boards is an issue facing many nonprofits.<sup>34</sup> To overcome this challenge and achieve a board that is reflective of the population served with a range of perspectives,<sup>35</sup> recruitment strategies must intentionally strive for diversity. This can be done by first determining the “demographic composition of the community”<sup>36</sup> then by developing diversity policies<sup>37</sup> and including “a statement declaring [the] board’s commitment to diversity...advertising for board vacancies.”<sup>38</sup> At the end of the day, directors should be “thoughtful, deliberate and committed, willing to assume their defined roles, to follow best practices, to make a contribution to shaping the organization, and to adopt the concepts of responsible governance.”<sup>39</sup> These individuals should display qualities such as “integrity,” “informed judgment,” “analytical,” “flexibility,” and “conflict resolution.”<sup>40</sup>

The recruitment process is articulated in the organization’s core documents. There is some consensus regarding best practices for non-profit agencies in terms of selection and on-boarding of new directors. Election of directors by members of the organization on the basis of “experience, skills and knowledge”<sup>41</sup> is considered the leading practice.

The organization determines membership eligibility criteria, membership is voluntary and

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<sup>32</sup> A. Corbett and J. Mackay 2011. Boardsource 2010.

<sup>33</sup> A. Corbett and J. Mackay 2011, 3.

<sup>34</sup> Ibid.

<sup>35</sup> R. Leblanc and H. Lindsay 2010, 11.

<sup>36</sup> A. Corbett and J. Mackay 2011, 6.

<sup>37</sup> For more information on what effective diversity policies contain please see A. Corbett and J. Mackay 2011.

<sup>38</sup> Ibid., 12.

<sup>39</sup> R. Matan and P. Levy 2008, 11.

<sup>40</sup> More qualities are listed in R. Leblanc and H. Lindsay 2010, 9.

<sup>41</sup> Ministry of the Attorney General of Ontario 2012 Duties, Responsibilities and Powers of Directors and Trustees of Charities.

the members usually elect the board of directors. The membership should reflect the organization and where possible include client participation. A director must first be a member of the organization or become a member within 10 days.<sup>42</sup> There is some variance in terms of whether candidates standing for election are identified through a call or by a nominating committee; it appears to depend on the organization. Client representation on a board also varies based on the population served and governance model employed. Orientation and training of board members is considered essential particularly given the personal liability involved with sitting on a board.<sup>43</sup> The content of orientation and training materials are recommended to include “current by-laws of the organization,” “financial information,” “charitable registration information,” “minutes of meetings” and the organization’s policies.<sup>44</sup> If board members are not yet aware, they should be trained on “employment insurance and income tax laws and payroll related standards and regulations; workplace safety and liability; workplace hazardous waste and material handling (if applicable); consultation and non-employee regulations; employment legislation and standards.”<sup>45</sup> Continuous education of the board is deemed a leading practice for an engaged board, most organizations do not allocate funding for this but utilize additional board meetings and available training resources online or in the community.<sup>46</sup>

## **Accountability**

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<sup>42</sup> Ministry of the Attorney General of Ontario 2012 Duties, Responsibilities and Powers of Directors and Trustees of Charities.

<sup>43</sup> G. Bugg and S. Dallhoff 2006, 28.

<sup>44</sup> J. Burke-Robertson 2009, 18.

<sup>45</sup> C. Davidson 2009, 33.

<sup>46</sup> G. Bugg and S. Dallhoff 2006, 29.

Accountability underpins every governance model developed. All roles and responsibilities must be matched with the appropriate level of accountability and liability for legal and operational purposes. For incorporated non-profits, liabilities are defined by the law and sector's practices. The *Ontario Corporations Act* and the Regulations made under it stipulate the responsibilities and liabilities of a director<sup>47</sup>:

1. Duty to be Reasonable, Prudent and Judicious

*Of note: Directors and trustees must handle the charity's property with the care skill and diligence that a prudent person would use.*

2. Duty to Carry Out the Charitable Purposes

*Of note: The charity's property can only be used for purposes of the charity.*

3. Duty to Avoid Conflict-of-Interest Situations

*Of note: A conflict of interest arises when a director or trustee has a personal interest in the result of a decision made by the charity. Directors and trustees must also avoid the appearance of conflict of interest.*

4. Duty to Account

*Of note: Directors and trustees are responsible for the charity's property. They must make sure that proper accounts are maintained and that invoices support the accounts are kept.*

5. Duty to Manage the Charity's Assets

*Of note: The directors and trustees are responsible for the management of the charity's funds and assets. They should not delegate this responsibility to employees or financial consultants, although they may rely on the advice and assistance of such people if it is prudent to do so.*

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<sup>47</sup> For a full review of the requirements please see the Act and associated Regulations.

An associated regulation allows, if conditions are met, for the charity “to indemnify directors...to buy liability insurance for them without first obtaining a court order. This will protect directors...against losses they may incur through managing the charity in good faith.”<sup>48</sup>

More broadly, the Canadian non-profit literature focuses on a director’s fiduciary duty to the charity – “intended to refer to a person who, because of the position they hold, has a responsibility to act primarily for another’s benefit.”<sup>49</sup> There are two components to this duty: the duty of care, “the exercise of prudence and diligence, as well as competence or skill” and the duty of loyalty which “involves good faith, trust, and special confidence.”<sup>50</sup> The standard for discharging these duties generally requires directors to: “act reasonably, prudently, and in good faith, with a focus on the best interests of the organization; prepare for and participate in board meetings; inform themselves about the organization, its goals and its activities; avoid and declare potential conflicts of interest.”<sup>51</sup> Legal guidance regarding discharging of duties has been established by the courts and can be found at Burke-Robertson’s publication. In addition, the directors are responsible for the charity complying with Canada Revenue Agency’s standards to maintain charitable status: “devote all of its resources to charitable activities; operate for the benefit of the public, rather than for private gain; follow the requirements of the *Income Tax Act* when issuing official donation receipts; and file a Registered Charity Information Return each year.”<sup>52</sup> These liabilities should be taken into consideration when forming a governance model as the responsibility and associated liability must be

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<sup>48</sup> Ministry of the Attorney General of Ontario 2012, Liability Insurance and Special Purpose Trust Funds.

<sup>49</sup> J. Burke-Robertson 2009, 3.

<sup>50</sup> H. Lindsay 2006, 16.

<sup>51</sup> Ibid.

<sup>52</sup> M. Causton 2008, 10.

aligned. Liability insurance is normally purchased only if it is a reasonable cost given the revenue of the charity.<sup>53</sup>

As part of strong accountability practices, non-profits set standards and protocols to handle matters such as conflict of interest, privacy, serious occurrences, complaint processes/feedback mechanism, and hiring policies.<sup>54</sup> When serving vulnerable populations, careful reporting and documentation practices need to be in place.<sup>55</sup> Financial reporting minimum documentation requirements are set out in the *Ontario Corporations Act*. Documentation of policies promotes transparency and enables an organization's decisions to withstand scrutiny.<sup>56</sup> Some recommended documentation standards for achieving governance best practices are listed in Boardsource's *Handbook of Nonprofit Governance*. Ultimately the aim of these practices is to inform "stakeholders openly and honestly what the organization has achieved and how it has managed its resources."<sup>57</sup>

## **Recommendations**

Based on a review of the literature the following is recommended for CMT's consideration:

- Establish a transitional team, possibly an interim board of directors, with financial, legal, and board experience to guide CMT through the development of a revised governance and accountability model. The transitional period would likely

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<sup>53</sup> Ministry of the Attorney General of Ontario 2012, Liability Insurance and Special Purpose Trust Funds.

<sup>54</sup> H. Lindsay 2006, 21.

<sup>55</sup> Sample templates for confidentiality and code of conduct agreements can be found at the Institute on Governance website ([www.iog.ca](http://www.iog.ca))

<sup>56</sup> M. Causton 2008, 20.

<sup>57</sup> H. Lindsay 2006, 25.

be 1-2 years in order to consult and engage CMT's clients, partners, funders, staff and the broader community.

- Develop a hybrid governance model that aligns with the vision and values of the organization while still meeting the legal liability requirements as a provincially incorporated charity.
- Reform the board structure to include a larger number of directors to be more reflective of the population served, have an odd number of directors, a term length of more than 2 years but less than 5 with at most the allowance of 2 consecutive terms. The quorum threshold may need to be higher depending on the governance model created.
- Clear roles and responsibilities, including voting rights, should be defined and documented for all board directors, staff and volunteers. A reporting logic model may be of assistance.
- Succession planning and talent management should be identified as a priority for the new board.
- CMT should strive to recruit a diverse board that is representative of the population served.
- Expand the organization's membership and utilize this exercise to encourage the community to actively participate in the future of CMT.
- At least for the first round, develop a nominating committee to select members to stand for election to the board of directors.

- The board of directors should be elected by the organization's membership. It is advised that CMT use this transition as an opportunity to build capacity and member's understanding of civic duties in order that they make informed votes.
- Evaluate whether director liability insurance is appropriate to purchase.
- The by-law and constating documents should be reviewed and updated as part of the implementation of the new governance model.

### **Next Steps**

Review the CMT governance and accountability work plan in light of this literature review and revise it as required. The literature review will likely inform the inquiry document for the informational meetings with comparative community agencies, formation of a transition team, and the initial development of a governance model.

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