

Updated September 12, 2026. We have tried to ensure accuracy and completeness but things change so verify against the sources on page 5, and confirm with your lawyer before making a significant change.

Good governance should make things easier — not add another burden. The Board sees the right information at the right time; committees and management do the detailed work. Use this page to build your Board's annual workplan. Many FHT Boards have no working committees — the amber column shows what changes when the Board carries the work itself. Many FHT Boards do not yet have a consent agenda, a Strategic Plan Dashboard or an ERM Scorecard — that is common, and each row notes what to use until they exist.

HOW OFTEN	WHAT THE BOARD SEES	WHAT MANAGEMENT (OR A COMMITTEE) OWNS	WHY IT MATTERS	IF YOU HAVE NO COMMITTEE
Every meeting	Consent agenda — minutes, routine reports and information items, each labelled Approve or Receive, passed in one motion; any director may pull any item. No consent agenda yet? Approve minutes and information items in one motion Conflict-of-interest check on the agenda Finance, one line on the consent agenda from the finance committee — "reviewed to [date], no exceptions" — it does not replace the quarterly summary ED report — one written report, in the package. At the meeting the ED speaks to three things from it: what changed, what's ahead, what needs the Board One generative strategic question – this is the main reason you meet !	Board package out 7 days ahead — the ED report, consent items and supporting detail; directors read it before the meeting, so the meeting is for discussion, not reading Day-to-day operations — staff, programs, patients, routine compliance	Board time goes to the few issues that need directors' judgement. Documented declarations protect the director and the FHT.	No committee? The Treasurer brings a one-page financial summary — actuals versus budget and cash — to every meeting. Ten minutes.
3–4 times a year	1. Strategic Plan Dashboard — priorities, activities, progress colours, owners. No dashboard yet? A one-page ED update on the plan's priorities, until one is built	1. Updating the dashboard and delivering the workplan	Long-term direction. The Board monitors the plan; it does not run it.	No committee? No change — this is a full-Board item either way.
2 times a year	1. Enterprise Risk Management Scorecard — top risks, ratings, trend, mitigation, owners, statutory compliance status. No scorecard yet? Review your current risk management plan twice a year, until one is built	Updating the scorecard and running the mitigation plan Exceptional risks reported when they occur, not at the next scheduled review	Long-term protection. A well-built scorecard, with identification, mitigation and monitoring, can serve as the Risk Management Plan the annual attestation asks about.	No committee? No change — a full-Board item. One director can join the staff risk task force in the year the scorecard is built.
Quarterly	Finance summary, one page — actuals versus budget, cash, forecast to year-end, surplus-recovery risk Funder reporting — confirmation that the quarterly reports required by your funding agreement were filed Access, patient experience and performance measures — attachment, FHT-program wait times, complaints, incident summary, QIP progress, the funder's performance measures Workforce — vacancies, turnover, workplace-violence incidents Privacy, cyber, AI and compliance exceptions — reportable incidents, new AI tools in use, material legal breaches/complaints, missed obligations, downtime OHT / PCN — developments that need the Board	Committees do the detailed work — they have the expertise — and bring the Board summaries and recommendations One-page snapshots, not full reports Not at the Board table: individual clinical decisions, day-to-day clinical and IT management, individual staff matters other than the ED — unless a material risk or Board decision genuinely arises	A committee can do the work; it cannot take the duty. Directors stay responsible, so the Board sees enough to ask questions — trends and exceptions, never detail.	No committee? The quarterly summary comes from the ED and Treasurer directly; the auditor meets the full Board; the ED brings the access snapshot.
Once a year (cluster by season)	Budget and audit — budget approved before April 1; audited statements and management letter; auditor meets directors without management present; Board recommends the auditor for members to appoint ED review and delegation of authority — written performance review, objectives, compensation; Board/ED approval boundaries and financial policies confirmed current Insurance and indemnification — D&O and key organizational coverage reviewed before renewal; Board indemnification confirmed; broker/lawyer asked about statutory-liability coverage and exclusions [15] Board renewal — conflict-of-interest and code-of-conduct acknowledgements signed; skills matrix, recruitment plan, Chair and Treasurer succession; self-evaluation and education plan Ontario Health submissions — Annual Operating Plan and Governance & Compliance Attestation reviewed and agreed before signing [3]; QIP approved before submission [2] Patient and community voice — what did we hear, and what changed? Complaints and dispute-resolution process confirmed current Statutory compliance assurance — annual Statutory Remittance Certificate (or equivalent) and annual Statutory Compliance Report; material breaches/complaints escalated quarterly or sooner [15]; required health-and-safety, violence and harassment policies reviewed annually [5] Documents and agreements — bylaws, privacy and AI-use policies on a rotating cycle, with a one-time ONCA check [9]; FHT-physician group and cost-sharing agreements and major leases reviewed when due	Drafting and supporting all of the above Broker conversation before the insurance review Evidence behind every attestation answer	These are the areas where Board assurance matters most: statutory remittances, employment obligations, workplace safety, privacy, accessibility, insurance, and the commitments the FHT makes to Ontario Health.	No committee? Spread these so no agenda carries more than two. A two-director task force handles Board renewal and the document review and reports back.
Every 3 years (one per year)	Year 1 — co-create a new 3-year strategic plan Year 2 — full enterprise risk review Year 3 — 360-degree review of the ED	1. Staff participation in each	One major governance project a year keeps the Board's workload predictable.	No committee? A short-lived task force of two or three directors carries each year's project — no standing committee needed.

FIXED DATES AND STATUTORY ASSURANCE — in fiscal-year order, April 1 to March 31

Management files; the Board assures. "Per your funding agreement" rows depend on your current Ontario Health agreement; older Ministry templates are a guide only.

WHEN	OBLIGATION	WHO IS ON THE HOOK	BOARD ASSURANCE
1. Before April 1	Budget for the new fiscal year approved by the Board [3] [14]	The Board	Finance committee (or Treasurer) recommendation; approval minuted
2. April 1	Quality Improvement Plan publicly posted and submitted to Ontario Health [2]	Corporation (Ontario Health expectation)	Board approves the QIP; progress appears in the quarterly access snapshot
3. Per your funding agreement — confirm	Quarterly reports to the funder — expenditure and program/service reports per your current agreement [14]	Corporation; a lapsed report breaches the agreement	ED confirms each filing in the quarterly finance summary
4. Spring	Audit completed; management letter received [9] [14]	The Board (through the audit committee, or the full Board)	Auditor meets directors without management present
5. Per Ontario Health's instructions — May in recent years	Annual Operating Plan and Governance & Compliance Attestation — submitted with the plan; signed by the person authorized to bind the corporation, usually the Chair, once the Board has reviewed and agreed [3]	Corporation; the signer binds it	The Board sees the attestation and the evidence behind each answer before signing; confirm this year's date and approvals
6. Per your funding agreement — confirm	Audited statements to the funder — on the schedule in your current agreement [14]	Corporation	Approved by the Board before submission
7. By September 30 for a March 31 year-end	Annual meeting of members — ONCA: no more than 15 months between annual meetings; statements presented must end within six months of the meeting. Members elect directors and appoint the auditor on the Board's recommendation (ONCA: full audit for an Ontario public benefit corporation with revenue of \$500,000 or more — a proposed increase of that threshold to \$1 million was under public consultation in summer 2026, so confirm the current figure with your auditor; federal FHTs follow federal rules; your funding agreement may also require one) [9]	The Board	Chair confirms the meeting is scheduled and the statements are ready
8. Within 6 months of year-end	Corporate and tax filings — Ontario corporations: annual return through the Ontario Business Registry within six months of year-end. Federal corporations: annual return to Corporations Canada within 60 days after the anniversary date [10] [17]. Non-charity FHTs file the CRA T2 and, once assets exceed \$200,000 at the end of the previous fiscal period or taxable dividends, interest, rentals or royalties exceed \$10,000, the T1044 every year after (draft federal legislation would add a gross-revenue trigger for fiscal years beginning in 2027; FHTs already filing are unaffected). Registered charities file the T3010 instead — no T2, no T1044 [12]	Corporation; T3010 non-filing can lead to revocation of charitable registration; T1044 late-filing penalties	Annual compliance confirmation; accountant confirms which returns apply
9. December 31, 2026 (then every 3 years)	Accessibility compliance report filed — FHTs with 20 or more employees; smaller FHTs still need policies, training and accessible service [4]	Corporation; directors and officers must take reasonable care to prevent an AODA offence	ED confirms the filing; size is the peak employee count at any one time in the previous 12 months — full-time, part-time, seasonal and contract workers; not volunteers or outside contractors; confirm borderline cases. An affiliated physician is not counted merely because of the affiliation
10. Last day of February	T4 slips and summary filed with CRA and given to employees [12]	Corporation; late-filing penalties	In the remittance confirmation
11. March 1	PHIPA annual breach statistics — a standalone FHT health information custodian not subject to FIPPA/MFIPPA reports by March 1 only if it had a PHIPA breach in the previous calendar year. Custodians also subject to FIPPA/MFIPPA have different annual statistical-reporting rules; agent-only FHTs do not report as the custodian [1]	The custodian	Privacy officer confirms which you are, whether there was anything to report, and that it was filed
12. 5th business day of March	Public-sector salary disclosure records to the funding ministry — non-profits receiving \$1 million or more in provincial funding (or \$120,000+ where that is 10%+ of gross revenue) list employees whose salary was \$100,000 or more (salary and taxable benefits are both disclosed), or report that there were none [11] [15]	Corporation	Confirm it applies and how to submit — AFHTO has issued guidance to FHTs
13. March 15	Employer Health Tax annual return, where required — Ontario remuneration above the exemption, or other EHT filing rules [13]	Corporation	In the remittance confirmation
14. March 31	Fiscal year-end for Ontario Health-funded FHTs; salary disclosure made available to the public where it applies [11] [14]	Corporation	Year-end plan from the ED
15. Per statutory remittance schedules	Statutory remittances — payroll source deductions (income tax, CPP, EI) on the FHT's CRA schedule; GST/HST where applicable and other tax remittances on their prescribed schedules [12] [15]	Directors can be personally liable for certain unremitted amounts	Annual Statutory Remittance Certificate (or equivalent written confirmation); Treasurer spot-check
16. When due	Renewals and agreements — insurance (including coverage your funding agreement requires), FHT–physician group and cost-sharing agreements, leases, funding-agreement amendments. Before construction begins, obtain the required WSIB clearance and keep it valid throughout [6] [14]	Board approves where its delegation-of-authority policy reserves the decision; otherwise it receives assurance	Calendar the expiry dates a year ahead
17. When they happen	Mandatory reports — privacy breaches to affected patients and, in prescribed cases, the IPC; privacy-related discipline or resignation of a regulated professional can also trigger College/IPC reports. Fatalities/critical injuries: immediate notice to the Ministry, JHSC/representative and any union; written report to the same within 48 hours. Other injury requiring medical attention or lost time: written notice within four days to the JHSC/representative and any union, and to the Ministry if an inspector requires. Occupational illness: written notice within four days to the Ministry, JHSC/representative and any union. WSIB-covered FHTs: submit the employer injury/illness report online within three business days after learning a reporting criterion is met. Regulatory college: written report within 30 days when a regulated professional is terminated, suspended or restricted — or resigns, relinquishes or voluntarily restricts privileges/practice — for misconduct, incompetence or incapacity [1] [5] [6] [7]	Employer; the custodian for privacy	The Board's question: does management have a reliable system for spotting, escalating and confirming these reports — including profession-specific clinical duties?

TWO SAMPLE WORKPLANS — March 31 year-end; adjust to your agreement, committees and Board calendar

The Strategic Plan Dashboard four times and the ERM Scorecard twice in both versions (or the substitutes noted on page 1 until those tools exist). Anything exceptional comes to the next meeting regardless. Where a finance committee exists, its one-line assurance sits in routine reporting and is not shown below.

Example 1 — Board meets only 4 times a year

MEETING	STRATEGY, RISK AND QUALITY	FINANCE, PEOPLE AND COMPLIANCE
1. June	Strategic Plan Dashboard (1 of 4) Quarterly snapshots — access, workforce, privacy, OHT/PCN	Audit — audited statements, management letter, auditor without management present; auditor recommended for members' appointment Year-end results and funder filings confirmed ED objectives for the year set Officers and committees or task forces confirmed Annual Operating Plan and attestation — confirmed as submitted (approved before signing at March or by special approval)
2. September	Strategic Plan Dashboard (2 of 4) ERM Scorecard (1 of 2) Quarterly snapshots	Annual meeting held by September 30; corporate filings confirmed Insurance review before renewal Conflict-of-interest and code-of-conduct acknowledgements signed Delegation of authority confirmed current
3. December	Strategic Plan Dashboard (3 of 4) Quarterly snapshots	ED written performance review Statutory Remittance Certificate (or equivalent) received Annual Statutory Compliance Report — including the accessibility filing due December 31, 2026 Skills matrix and recruitment plan; Chair and Treasurer succession Patient and community voice — what we heard, what changed
4. March	Strategic Plan Dashboard (4 of 4) ERM Scorecard (2 of 2) Quarterly snapshots	Budget approved for April 1 QIP approved for April 1 submission Annual Operating Plan and attestation — draft reviewed. If the final is not ready for Board approval before Ontario Health's deadline (typically May), hold a short special or electronic Board approval before signing — do not rely on after-the-fact ratification Board self-evaluation and education plan; bylaw and policy items for the year Next year's workplan set

Example 2 — Board meets 8 times a year

MEETING	STRATEGY, RISK AND QUALITY	FINANCE, PEOPLE AND COMPLIANCE
1. May	Strategic Plan Dashboard (1 of 4)	Annual Operating Plan and Governance & Compliance Attestation reviewed and agreed before signing ED objectives for the year set Officers and committees or task forces confirmed
2. June	Quarterly snapshots — access, workforce, privacy, OHT/PCN	Audit — audited statements, management letter, auditor without management present; auditor recommended for members' appointment Year-end results and funder filings confirmed
3. September	Strategic Plan Dashboard (2 of 4) Quarterly snapshots	Annual meeting held by September 30; corporate filings confirmed Insurance review before renewal
4. October	ERM Scorecard (1 of 2)	Conflict-of-interest and code-of-conduct acknowledgements signed Delegation of authority confirmed current Governance check-in — bylaw and policy items on this year's cycle
5. November	One generative strategic question — a full discussion, no reports	Skills matrix and recruitment plan; Chair and Treasurer succession Annual Statutory Compliance Report — including the accessibility filing due December 31, 2026
6. January	Strategic Plan Dashboard (3 of 4) Quarterly snapshots	ED written performance review Statutory Remittance Certificate (or equivalent) received Patient and community voice — what we heard, what changed
7. February	ERM Scorecard (2 of 2)	Budget pre-read with finance committee or Treasurer recommendation Business continuity, cyber and AI readiness — one exercise or one report Safety policies — violence and harassment policies confirmed reviewed
8. March	Strategic Plan Dashboard (4 of 4) Quarterly snapshots	Budget approved for April 1 QIP approved for April 1 submission Board self-evaluation and education plan Next year's workplan set

Make it yours: add the dates that depend on your own circumstances — funding-agreement reports, lease expiries, contract renewals, accreditation, committee reporting — and layer the fixed dates from page 2 on top. Boards meeting 7, 9 or 10 times drop or add a snapshots meeting.

HOW TO USE THIS CALENDAR

Take the two tables on pages 1 and 2 and drop each numbered item into the meeting where it belongs, using page 3 as a starting point. The result is a one-page Board workplan for the year — the single document that tells a new director what the Board looks at, when, and why. A focused 45-minute conversation between the ED and the Chair is often enough to turn these pages into a practical annual Board workplan.

1. Committees or no committees

Some FHT Boards have a finance committee, a governance committee and a quality committee full of professionals. Many have none, and some have one that meets twice a year. The calendar is built for both. Where a committee exists, it does the detailed review and brings the Board a summary and a recommendation — the Board should not repeat work a committee has already done well. Where no committee exists, the amber column on page 1 tells you what changes: the item comes to the full Board more often, in a shorter form, usually led by the Treasurer or the ED. Either way, the Board keeps its time for the decisions only directors can make. A committee can do the work; it cannot take the duty.

2. If your Board meets 4 times a year

Every meeting carries more. Pair the Strategic Plan Dashboard with the quarterly snapshots at each meeting, put the ERM Scorecard on two of the four agendas, and cluster the annual items by season — audit and ED objectives in the June meeting, annual meeting and insurance in September, ED review and the compliance report in December, budget and QIP in March. A four-meeting Board will benefit greatly from a consent agenda; there is little room for routine reports. Example 1 on page 3 shows the whole year.

3. If your Board meets 7 to 10 times a year

Spread the items out rather than reviewing everything constantly. The Strategic Plan Dashboard on every second or third agenda is enough; the ERM Scorecard twice; the quarterly snapshots at every second meeting. Use the extra meetings for one generative strategic question each — a real discussion, no reports — not for more reporting. Example 2 on page 3 shows an eight-meeting year; Boards meeting seven, nine or ten times drop or add a snapshots meeting.

4. Three common ways FHT Boards are built — and what changes

- **Physician-only voting Board.** Common in FHTs that started physician-led. In the traditional affiliated-physician-group model these directors are generally not FHT employees, so the Board is governing an organization whose staff it does not work for. Many physician directors are also members or leaders of the affiliated physician group, which holds its own agreement with the province, so the same person can wear two hats on one agenda item — which is why conflict discipline matters more here than anywhere. Separate FHT Board business from physician-group business, with separate meetings and minutes, and treat the FHT–physician group agreement as the document that defines the boundary. Employee thresholds in this calendar count employees of the FHT — and each threshold has its own counting rules.
- **Community-only voting Board, often with a non-voting lead physician.** Clinical and physician perspective reaches the Board through the lead physician's standing report and the ED. Make sure that channel is on the agenda, not left to chance; write the lead physician's role down; and give community directors a real orientation to the FHT–physician group relationship, which most have never seen from the inside.
- **Mixed Board.** A common model, and where many FHTs are heading. Physician directors need to be especially alert to actual, potential or perceived conflicts in decisions involving physician-group agreements, shared costs, leases and other financial interests, and follow the FHT's conflict policy, bylaws and ONCA's requirements; community directors make that discipline easier to run.

5. Two dashboards at the centre

Everything above orbits two living documents: the Strategic Plan Dashboard (where the FHT is going, reviewed 3–4 times a year) and the Enterprise Risk Management Scorecard (what could derail it, reviewed twice a year). A well-built scorecard — with the identification, mitigation and monitoring the attestation asks about — can serve as the FHT's Risk Management Plan, and together the two give the Board a workplan it can actually follow. Many FHT Boards have neither yet — that is common, not a failing. Use the substitutes on page 1 this year and put building them on next year's calendar. FHT-specific Board tools and examples: nonprofithelp.ca/family-health-team

6. Where directors can be personally exposed — six assurance questions to ask

AFHTO identifies six key duty areas where directors can face personal exposure. Once a year, the Statutory Compliance Report should answer these questions; material breaches or complaints should come quarterly or sooner [15]:

- Taxes and remittances — are payroll source deductions, GST/HST where applicable and other tax remittances current, with an annual Statutory Remittance Certificate or equivalent written confirmation? [12] [13] [15]
- Employment standards — are wages/vacation pay current, and have contracts and HR policies kept pace with the Employment Standards Act, including, where the FHT had 25 or more Ontario employees on January 1, the written policies on disconnecting from work and electronic monitoring; and, where the FHT has 25 or more employees on the day a public job posting goes up, the 2026 rules on compensation/range, AI-use disclosure, vacancy status, Canadian-experience requirements, applicant notice within 45 days, and three-year record retention? [8] [9]
- Workplace safety — are the required health-and-safety representative/JHSC and policies/programs in place, annually reviewed where required, and is training current? [5]
- Personal health information — are we a custodian or agent, did any breach trigger patient, IPC or College reporting, and what changed afterward? [1]
- Accessibility — are our policies, training and, if we have 20 or more employees, our filings current? [4]
- Environmental / hazardous and biomedical waste — how are chemicals, waste and other contaminants handled and disposed of, and who confirms contractor compliance? [16]

Growth changes the rules: receiving \$10 million or more in Ontario public funds in the previous provincial fiscal year can make an FHT a designated broader-public-sector organization under the BPSAA, bringing additional requirements for procurement, expenses, perquisites and public business documents; the Buy Ontario Procurement Directive has applied to those organizations since April 13, 2026. Federal incorporation, hospital/university/municipal status, commercial activity, construction/renovation or building control, and charitable status can each add obligations. Put the applicable items on the calendar when the FHT changes shape. [1] [6] [13] [15] [17]

WHERE THIS INFORMATION CAME FROM

Deadlines and obligations were checked against the underlying law and regulator wherever published; FHT-specific accountability items reflect Ontario Health instructions and funding agreements issued to FHTs. AFHTO's August 2025 Statutory Compliance Toolkit was used as an important cross-check; because this edition is dated September 2026, current statutes and regulator guidance control where they differ. Bracketed numbers in the tables refer to the sources below. The oversight rhythm — two dashboards, quarterly snapshots, the annual cluster and the three-year cycle — is Hartley Nonprofit Consulting's own framework, developed across more than sixty Ontario Family Health Teams. Questions and corrections are welcome: david@nonprofithelp.ca. More FHT governance resources: <https://nonprofithelp.ca/family-health-team/>

Sources

- [1] Information and Privacy Commissioner of Ontario — annual statistical reporting under PHIPA/FIPPA/MFIPPA; reporting a privacy breach — ipc.on.ca
- [2] Ontario Health — Quality Improvement Plans — ontariohealth.ca/quality/qi-plans.html
- [3] Ontario Health — Family Health Team Annual Operating Plan and Governance & Compliance Attestation (issued directly to FHTs each year; not public)
- [4] Government of Ontario — accessibility rules for businesses and non-profits; Guide to accessibility compliance for industry (employee counting); completing your accessibility compliance report — ontario.ca/page/guide-accessibility-compliance-industry
- [5] Government of Ontario — Occupational Health and Safety Act and guidance on annual health-and-safety / violence / harassment policies, JHSC or representative requirements, and reporting workplace incidents and illnesses — ontario.ca
- [6] Workplace Safety and Insurance Board — online employer injury/illness reporting and reporting criteria; construction clearance certificates — wsib.ca
- [7] Regulated Health Professions Act, 1991 — Health Professions Procedural Code, s. 85.5 (employer reports); CPSO Guide to Legal Reporting Requirements — cpso.on.ca
- [8] Employment Standards Act, 2000 — written policies on disconnecting from work and electronic monitoring; job-posting requirements in force January 1, 2026 (Part III.1 and O. Reg. 476/24) — ontario.ca/document/your-guide-employment-standards-act-0
- [9] Government of Ontario — guide to the Not-for-Profit Corporations Act, 2010 (annual meetings, financial statements, audit thresholds for public benefit corporations, conflicts, transition) — ontario.ca/page/guide-not-profit-corporations-act-2010
- [10] Ontario Business Registry — annual returns — ontario.ca/page/ontario-business-registry-all-services
- [11] Government of Ontario — public sector salary disclosure (Public Sector Salary Disclosure Act, 1996, s. 3; O. Reg. 85/96) — ontario.ca/page/public-sector-salary-disclosure
- [12] Canada Revenue Agency — payroll remittances and director liability; GST/HST; T4 filing; T2 corporation return; T1044 non-profit information return and guide T4117; T3010 registered charity return — canada.ca/en/revenue-agency
- [13] Government of Ontario — Employer Health Tax; Broader Public Sector Accountability Act, 2010 and Business Documents Directive; Buy Ontario Act (Public Sector Procurement), 2025 and Buy Ontario Procurement Directive — ontario.ca
- [14] Ministry of Health — Family Health Team agreement template (2018), used only to illustrate the shape of funder reporting; your current Ontario Health agreement governs — oma.org
- [15] Association of Family Health Teams of Ontario — Statutory Compliance for Family Health Teams and Nurse Practitioner-Led Clinics (August 2025) and salary-disclosure guidance (members) — afhto.ca
- [16] Environmental Protection Act (Ontario), Canadian Environmental Protection Act, 1999 and applicable waste rules — ontario.ca/laws; canada.ca
- [17] Corporations Canada — annual returns and reporting obligations under the Canada Not-for-profit Corporations Act — ised-isde.canada.ca

Readers who want a fuller treatment of statutory compliance should obtain AFHTO's toolkit directly from AFHTO; this Board calendar does not reproduce it or replace an organization-specific compliance checklist.

Important disclaimer

This publication provides general educational information only. It is not legal, accounting, tax, employment, privacy, insurance or other professional advice, and it is not a substitute for your organization's current funding agreement, governing documents, or advice based on your particular circumstances. Although reasonable care was taken in preparing it, laws, regulations, government and funder requirements and their interpretation change. This publication was prepared on September 10, 2026, and reflects guidance in effect on that date. Hartley Nonprofit Consulting Inc. and its principal, David Hartley, make no representation or warranty that the information is complete, accurate, current, or applicable to any particular organization.

Do not act, or refrain from acting, in reliance on this publication without independently verifying the applicable requirements against the sources listed above and obtaining appropriate professional advice — including from your lawyer before changing any policy, filing or practice. Receipt or use of this publication does not create a consulting, advisory or professional-client relationship or any duty of care. Use of this publication is at the user's own risk. To the fullest extent permitted by law, Hartley Nonprofit Consulting Inc. and David Hartley disclaim all liability for any loss, cost, claim or damage arising from or related to the use of, or reliance on, this publication, including errors, omissions, or subsequent changes in law, regulation, policy or funding requirements. For existing consulting clients, the signed consulting agreement governs the consulting relationship. Where your funding agreement differs from anything here, it governs.

Permission to adapt. FHTs may reproduce and adapt this tool for their own internal governance use. Any modified version must state clearly that it has been adapted by the FHT and has not been reviewed or approved by Hartley Nonprofit Consulting Inc., and may not be represented as original Hartley material. The preparation date, source list and this disclaimer must be retained.