



NATIONAL STANDARD OF CANADA

CAN/BNQ 9700-340/2012

(R 2017)

Charities — Governance and Best Management Practices



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Charities — Governance and Best Management
Practices

*Organismes de bienfaisance — Gouvernance et bonnes
pratiques de gestion*

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Standards Council of Canada
Conseil canadien des normes

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**CHARITIES — GOVERNANCE AND BEST
MANAGEMENT PRACTICES**



Conseil canadien des normes
Standards Council of Canada

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This document was approved as a reaffirmed National Standard of Canada by the Standards Council of Canada (SCC). Its reaffirmation was approved by a Standards Development Committee, whose members were:

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The participation of Manon Pépin of the Fondation Héma-Québec, Roch Patenaude of the Canada Revenue Agency, Daniel Cauchon formerly of the Fondation québécoise du cancer and Rémi Dussault of the Registraire des entreprises du Québec is also worthy of mention.

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CHARITIES — GOVERNANCE AND BEST MANAGEMENT PRACTICES

INTRODUCTION

This standard was developed to equip charities with the tools to implement and to maintain good management practices and good governance, in order to, among other things, increase the transparency of their management with respect to their donors.

This standard was developed thanks to the initiative of the School of Management of the l'Université du Québec à Montréal (UQAM). This initiative resulted from the will of an important Quebec philanthropist, Charles-Albert Poissant, who supported the work of the Department of Management and Technology at UQAM in this area with the objective to improve the management practices of charities, and thus to protect the donors and the public.

1 PURPOSE

This standard specifies the requirements with respect to the governance and best management practices for charitable organizations.

2 SCOPE

This standard applies to all charities registered with the Canada Revenue Agency that want to implement and maintain best management practices.

This document was developed to serve as a reference document for conformity assessment activities of specific practices.

NOTE — Conformity assessment is defined as the systematic examination of the extent to which a service fulfils specified requirements.