

Critical Compliance List for Non-profit Executive Directors

Prepared by: Fiona Proctor, April 2026

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Critical Compliance List for Non-profit Executive Directors

This list is a reference document for Executive Directors of AIDS Service Organizations (ASOs). **Part A** provides information on critical corporate filings, meetings and approvals **Ontario Non-profit Boards of Directors** must comply with in accordance with Ontario law. **Part B** provides information on critical tax, employment and payroll filings, remittances and statements **Ontario Non-profits (from the point of view of operations)** must comply with in accordance with Ontario law. This list is provided for informational purposes only. **Executive Directors work closely with their staff and also support the Board of Directors to ensure compliance on all items.** The website references included are intended to help organizations access current information and requirements that may apply to their specific circumstances. Every organization's situation is unique, and compliance requirements may vary based on size, structure and jurisdiction. **This document is not a substitute for professional legal advice.** Organizations should consult with qualified legal and accounting professionals to ensure they meet all applicable regulatory requirements. This list reflects requirements as understood at the time of creation and regulations may change.

This document can be referenced when writing the Executive Director Board Report (click here for the [OODP Executive Director Board Report Template](#)).

Item	Frequency	Who Monitors Completion	Brief Summary & Consequences of Non-Compliance
PART A: BOARD GOVERNANCE - CRITICAL COMPLIANCE			
1. MANDATORY CORPORATE FILINGS (for any non-profit operating in Ontario)			
Annual Return (Form 5286E)	Within 6 months of fiscal year-end	Board Chair or designated filing officer	Lists current directors, officers, registered office. CONSEQUENCE: Corporation can be dissolved for non-compliance. No fee. Authority: Corporations Information Act s.3.1. File at: ontario.ca/page/ontario-business-registry
Notice of Change (Form 5284)	Within 15 days of any change	Board Chair or designated filing officer	Updates directors, officers, addresses when changes occur. CONSEQUENCE: Cannot maintain court actions if in default; fines up to \$2,000 (individuals), \$25,000 (corporation). Authority: Corporations Information Act. File at: ontario.ca/page/ontario-business-registry
Corporate Minute Book Maintenance	Ongoing - approve minutes at next meeting	Board-designated record keeper	Official record of meetings, resolutions, bylaws. CONSEQUENCE: Directors personally liable for decisions without proper documentation. Authority: ONCA s.80. ontario.ca/laws/statute/10n15
2. REQUIRED MEETINGS & APPROVALS (if incorporated under ONCA)			
Annual General Meeting (AGM)	Within 15 months of last AGM AND within 6 months of fiscal year-end	Board	Present financials, elect directors, appoint auditor. CONSEQUENCE: Members can apply to court to compel meeting; directors in breach of duty. Authority: ONCA s.52. ontario.ca/laws/statute/10n15
Financial Statement Approval	Before AGM	Full Board	Board must approve before presenting to members. CONSEQUENCE: Directors personally liable for approving misleading financials. Authority: ONCA s.76. ontario.ca/laws/statute/10n15

Item	Frequency	Who Monitors Completion	Brief Summary & Consequences of Non-Compliance
Auditor/Reviewer Appointment	Annually at AGM	Board recommendation to members	Appoint public accountant or obtain waiver. CONSEQUENCE: Non-compliance with financial review requirements. Authority: ONCA s.68-69. ontario.ca/laws/statute/10n15
Conflict of Interest Declarations	At first meeting and when conflicts arise	Each individual director	Disclose material interests in contracts. CONSEQUENCE: Contract voidable; director personally liable. Authority: ONCA s.41. ontario.ca/laws/statute/10n15
Item	Frequency	Who Monitors Completion	Brief Summary & Consequences of Non-Compliance
PART B: OPERATIONAL COMPLIANCE - CRITICAL ITEMS			
3. TAX FILINGS			
T3010 Charity Return (Charities Only)	Within 6 months of fiscal year-end	ED/Finance Manager	Annual return for registered charities. CONSEQUENCE: Loss of charitable status; revocation after one year of non-filing. Authority: Income Tax Act s.149.1. File at: canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/filing-annual-return.html
T2 Corporate Income Tax Return	Within 6 months of fiscal year-end	Finance Manager/Accountant	Required for all non-profits except registered charities. CONSEQUENCE: Penalties of 5% of unpaid tax plus 1% per month; loss of non-profit status. Authority: Income Tax Act. File at: canada.ca/en/revenue-agency/services/forms-publications/forms/t2.html
HST/GST Returns (if registered)	Per registration (monthly/quarterly/annual)	Finance/Bookkeeper	Sales tax remittance if registered. CONSEQUENCE: Penalties and interest on late filing; directors personally liable. File at: canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses.html
4. EMPLOYMENT & PAYROLL			
Payroll Source Deductions	Monthly by 15th (or quarterly if eligible)	Payroll Administrator	CPP, EI, and income tax remittance. CONSEQUENCE: 10-20% penalties; directors personally liable for unremitted amounts. Authority: Income Tax Act. canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/remitting-source-deductions.html
T4/T4A Slips	February 28	Payroll Administrator	Employment income statements. CONSEQUENCE: \$100-\$7,500 penalties depending on number of slips; inability to claim expenses. Authority: Income Tax Act. canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-slip.html
WSIB Coverage & Remittance	Quarterly remittance, annual reconciliation	HR Manager	Workplace injury insurance. CONSEQUENCE: Fines up to \$100,000; directors personally liable; workers can sue directly. Authority: Workplace Safety and Insurance Act. wsib.ca/en/businesses/registration-and-coverage

Note: Company Key Required - As of February 1, 2025, all Ontario Business Registry filings require your 9-digit Company Key. Order at: appmybizaccount.gov.on.ca/onbis/companykey