

Procedure n° 2021-FR-04

Procedure on the Declaration of Conflict of Interest

Approved:

Resolution n°

CC-211215-FR-0044

Revised:

Resolution n°

Origin:

Financial Resources

### Legal Framework

CPA Canada Public Sector Accounting Standards  
Section PS2200 – Related Party Disclosures  
(hereinafter the “CPA accounting standards”)

and

the \_\_\_\_\_, the

and the

### 1.0 Objective

The goal of this procedure is to ensure consistency, transparency and continued application of the actions taken by the Sir Wilfrid Laurier School Board with regard to the following:

disclosure, bBDC q-5g (en-CA) BDC q0.0ngtE59m0 G(d)0(in856.104 TfD.6 709T0(d)0(i)F2.104 TfD 0 15462.n104 Td4 323

## 2.0 Key Management Personnel

The CPA accounting standards contain requirements with regard to the declaration of conflicts of interest and the identification of related parties and certain transactions by its key management personnel.

In the CPA accounting standards, key management personnel is defined as follows:

Consequently, it has been established that the key management personnel of the school board are the commissioners, the director general, the assistant director general and the department directors.

The Director General may decide to extend the application of this procedure to other staff members, in accordance notably with the objectives mentioned in Procedure no. 2020-CA-26:

## 3.0 Documentation

The forms indicated below are now applicable. They have been revised in accordance with the school and the

Annex 1: Declaration of Conflict of Interest (applicable to commissioners)

Annex 2: Declaration of Conflict of Interest (applicable to employees)

Annex 3: Declaration of Conflict of Interest (applicable to newly hired employees)

Annex 4: Declaration of Conflict of Interest (applicable to newly elected commissioners)

These forms may be presented in various formats (digital or not), as long as all content remains the same so as to ensure compliance with the legal framework mentioned above. Should this procedure be extended by the Director General to other staff members, it is understood that the forms may be modified as required.

## 4.0 Timeline

The key management personnel identified in section 2 must complete the applicable annex following the date on which they were hired and, thereafter, at the beginning of each school year. A reminder will be sent via email to all key management personnel in August.

Newly hired or elected key management personnel receive Annex 3 or 4, as applicable, in their welcome package and are asked to complete it upon joining the Sir Wilfrid Laurier School Board.

Should the Director General choose to extend the application of this procedure to other staff members as indicated in section 2, a reminder will be issued once a year as determined by the Director General.

## 5.0 Auditing the Information Declared

The General Directorate and the Financial Resources Department work collaboratively with regard to the follow



As per the CPA Canada Public Sector Accounting Standards, Section PS 2200 – Related Party Disclosures

Two persons who live together and represent themselves publicly as a couple are *de facto* spouses.

Two persons who live together and represent themselves publicly as a couple are *de facto* spouses regardless, except where otherwise provided, of how long they have been living together. If, in the absence of a legal criterion for the recognition of a *de facto* union, a controversy arises as to whether persons are living together, that fact is presumed when they have been cohabiting for at least one year or from the time they together become the parents of a child.<sup>1</sup>

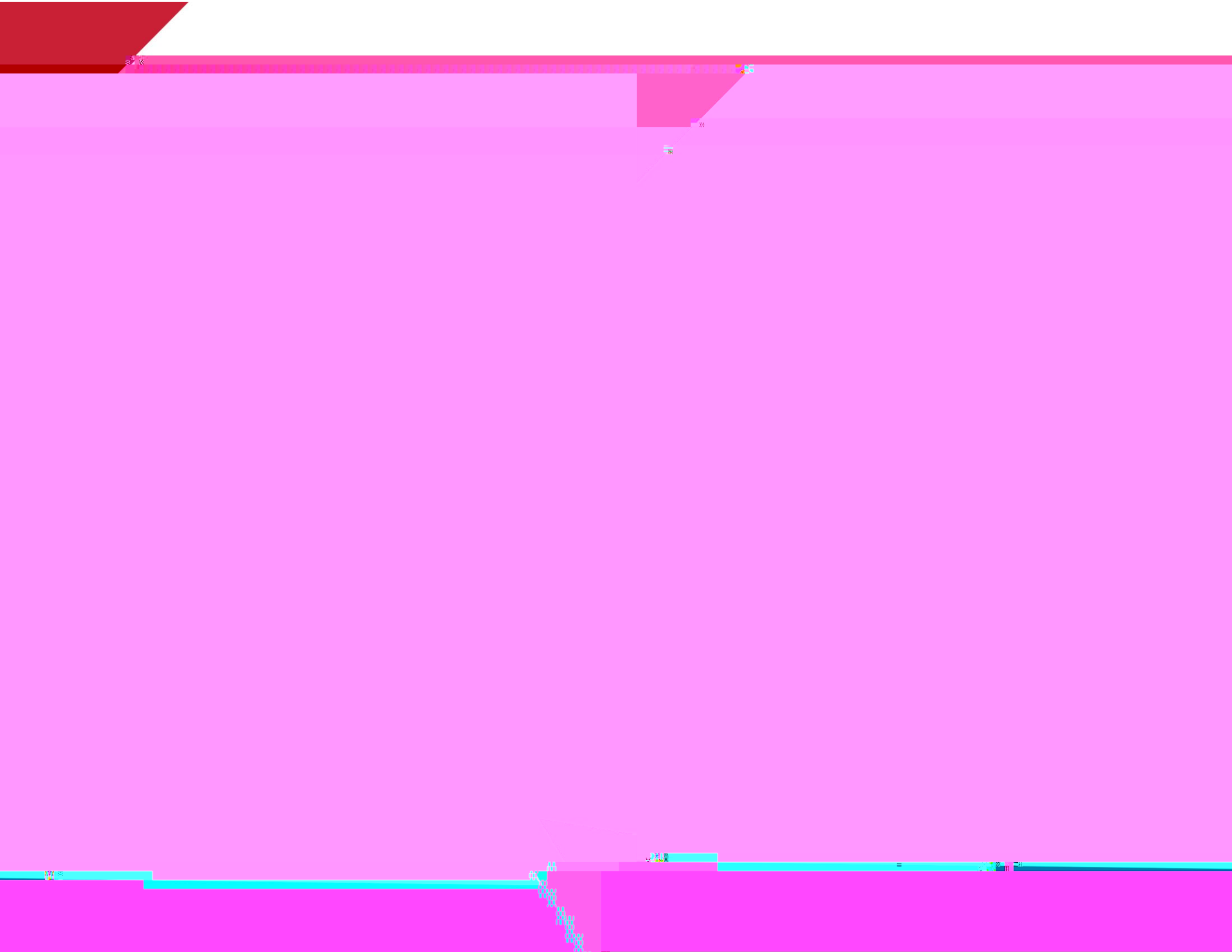
A child is dependent on his father or mother when he fully depends on him or her for his support.

In the case of:

- a minor child who is not fully emancipated, and is not the mother or father of a dependent child; or
- a full-time student who is 18 and older, is single (does not have a spouse, is not married or in a civil union) and does not have any dependent children.

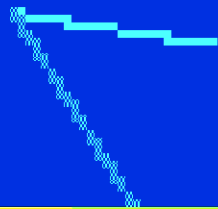
If the answer to the above question is yes, indicate below all entities that are exterior to the SWLSB for which you, your spouse or dependent child are part of the governance.

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|--|--|
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As per the CPA Canada Public Sector Accounting Standards, Section PS 2200 – Related Party Disclosures

The word “spouse” means his or her married, civil union or *de facto* spouse.

Two persons who live together and represent themselves publicly as a couple are *de facto* spouses regardless, except where otherwise provided, of how long they have been living together. If, in the absence of a legal criterion for the recognition of a *de facto* union, a controversy arises as to whether persons are living together, that fact is presumed when they have been cohabiting for at least 12 months.





If the answer to the above question is yes, indicate all transactions that have occurred between the SWLSB and the entity for which yourself, spouse or dependent child were part of the governance.\*\*

|  |  |  |  | Information to disclose |    | Explanation |
|--|--|--|--|-------------------------|----|-------------|
|  |  |  |  | Yes                     | No |             |
|  |  |  |  | Yes                     | No |             |
|  |  |  |  | Yes                     | No |             |
|  |  |  |  | Yes                     | No |             |

\* School year: July 1 to June 30

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## DECLARATION OF CONFLICT OF INTEREST\*

As per the *Code of Conduct for All Employees of the Sir Wilfrid Laurier School Board*

I, THE UNDERSIGNED, in accordance with section 7.4 of the *Code of Conduct for All Employees of the Sir Wilfrid Laurier School Board* (the "Code of Conduct"),

SOLEMNLY UNDERTAKE AND DECLARE THE FOLLOWING:

1. I will carry out my work with prudence, diligence, integrity, objectivity and impartiality.
2. I will maintain at all times the confidentiality of all information and documents obtained unless disclosure is authorized for legitimate reasons or legally permitted in accordance with section 8 of the Code of Conduct.
3. I have disclosed all my interests, and those of my close relations, whether direct or indirect, in SECTION 3 of the QUESTIONNAIRE attached herewith.



### SECTION 3 | IDENTIFICATION OF RELATED ENTITIES

Are you, your spouse or dependent child part of the governance of any entity that is exterior to the Sir Wilfrid Laurier School Board?    Yes    No    Initials \_\_\_\_\_





# QUESTIONNAIRE FOR THE PURPOSES OF THE SIR WILFRID LAURIER SCHOOL BOARD'S AUDITED FINANCIAL STATEMENTS

As per the CPA Canada Public Sector Accounting Standards, Section PS 2200 – Related Party Disclosures

## SECTION 1 | DECLARANT'S SPOUSE

The word "spouse" means his or her married, civil union or *de facto* spouse.

Two persons who live together and represent themselves publicly as a couple are *de facto* spouses regardless, except where otherwise provided, of how long they have been living together. If, in the absence of a legal criterion for the recognition of a *de facto* union, a controversy arises as to whether persons are living together, that fact is presumed when they have been cohabiting for at least one year or from the time they together become the parents of a child.<sup>1</sup>

Do you currently have a spouse?  Yes  No Initials \_\_\_\_\_

## SECTION 2 | DEPENDENT CHILD

A dependent child includes a child who is dependent on either the individual or the individual's spouse.

A child is dependent on his father if the father is the sole provider of financial support for the child. A child is dependent on his mother if the mother is the sole provider of financial support for the child. A child is dependent on his or her spouse if the spouse is the sole provider of financial support for the child.

