



Procedure n° 2021-FR-04	Procedure on the Declaration of Conflict of Interest
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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 Education Act, the Code of Ethics & Professional Conduct for Commissioners of the Sir Wilfrid Laurier School Board and the Code of Conduct for All Employees of the Sir Wilfrid Laurier School Board

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, by commissioners and certain categories of staff, of any direct or indirect interest in any entity which could place their personal interests in conflict with those of the school board;
- identification of these individuals' related parties, notably their spouse and dependent children, and identification of the personal interests these related parties may have in any entity of which they are part of the governance;
- identification of transactions that commissioners, certain categories of staff and their related parties conduct with the school board.

Accordingly, these practices herein reflect the disclosure requirements included in the CPA accounting standards for the public sector.

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:

Individuals having authority and responsibility for planning, directing and controlling the activities of the entity.

Key management personnel could include the members of the governing body and the senior management of the entity.

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: *Organizational Framework for Managing Corruption and Collusion Risks in Contract Management Processes*.

3.0 Documentation

The forms indicated below are now applicable. They have been revised in accordance with the school board's *Code of Ethics & Professional Conduct for Commissioners of the Sir Wilfrid Laurier School Board* and the *Code of Conduct for All Employees of the Sir Wilfrid Laurier School Board*.

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-ups required for this procedure.

An internal audit must be completed by the Financial Resources Department with regard to potential or declared transactions between the Sir Wilfrid Laurier School Board and entities in which the key management personnel or their related parties have declared an interest.

In fact, the accuracy and completeness of the information declared must be reviewed by the Financial Resources Department notably by verifying, in the financial software (client subledger and payables subledger) all transactions that have occurred with any entity declared by the key management personnel on the declaration forms.

6.0 Disclosing Related Party Transactions in the Financial Statements

The Financial Resources Department must assess all transactions between the Sir Wilfrid Laurier School Board and the key management personnel to determine if they are significant and if they were carried out on non-market terms.* Should this be the case, they must be declared in the financial statements.

Disclosure in the financial statements of the Sir Wilfrid Laurier School Board includes, in particular, the following elements:

- the nature of the relationship between the outside entity and the key management personnel or their related parties
- the type of transaction
- the amount of the transaction

Should a related party transaction be disclosed, the outside entity involved in such a transaction as well as the concerned staff member or commissioner must be informed before said information is disclosed.

* A transaction conducted on non-market terms is a transaction that has been concluded at a value that is different from the value that would have been arrived at if the parties were unrelated.



COMMISSION SCOLAIRE SIR-WILFRID-LAURIER
SIR WILFRID LAURIER SCHOOL BOARD

Annex 1

DECLARATION OF CONFLICT OF INTEREST*

As per the *Code of Ethics & Professional Conduct for Commissioners of the Sir Wilfrid Laurier School Board*

I, **THE UNDERSIGNED**, in accordance with sections 175.4 of the *Education Act* and 6.8 of the *Code of Ethics & Professional Conduct for Commissioners of the Sir Wilfrid Laurier School Board*,

SOLEMNLY UNDERTAKE AND DECLARE THE FOLLOWING:

1. I have disclosed all my interests, and those of my close relations, whether direct or indirect, in SECTION 3 of the QUESTIONNAIRE attached herewith.
2. I will abstain from voting on any matter which could place my personal interests in conflict with those of the Sir Wilfrid Laurier School Board including, but not limited to, any matters related to the entities indicated in SECTION 3 of the QUESTIONNAIRE. I will also avoid influencing any decision related to said matters, and will withdraw from the sitting while they are discussed or voted upon.
3. I undertake to immediately inform the Director General of any modification, during the current school year, to this declaration which includes the QUESTIONNAIRE herewith attached.

Name: _____

Position: _____

Signature: _____

Date: _____

* Interests may be apparent, real, direct or indirect, as per section 4.3 of the *Code of Ethics & Professional Conduct for Commissioners of the Sir Wilfrid Laurier School Board*. Although the QUESTIONNAIRE only requires information regarding a commissioner's personal interests and those of his or her spouse and dependent child, it is to be noted that a conflict of interest is a situation in which a commissioner may have to choose between his or her personal interests, or those of his or her close relations, and the interest of the school board. Consequently, it does not exclude other relations.

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.¹

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 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.

Do you currently have one or more dependent children?

Yes No Initials _____

¹ Definition based on section 61.1 of the *Interpretation Act*

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 _____

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.

Legal name and name under which the entity operates (if different from legal name)	Your title or your spouse's or dependent child's title (for ex., board member, president)

This form will be kept on file by the Director General and the Financial Resources Department of the Sir Wilfrid Laurier School Board. A copy will also be transferred to the auditing firm retained by the school board.

SECTION 4 | IDENTIFICATION OF TRANSACTIONS WITH THE DECLARANT AND HIS OR HER RELATIVES (FOR THE PREVIOUS SCHOOL YEAR)

To your knowledge, during the previous school year*, did any transactions take place between the SWLSB and you, your spouse or dependent child?

Yes No Initials _____

If the answer above is yes, indicate below all transactions that have occurred between the SWLSB and you, your spouse or dependent child during the previous school year.

Date of transaction	Related (declarant, spouse, dependent child)	Transaction information (nature, arrangements, etc.)	Amount (in dollars)	To be completed by the Financial Resources Department	
				Information to disclose	Explanation
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	

* School year: July 1 to June 30

SECTION 5 | TRANSACTIONS WITH THE RELATED ENTITIES (FOR THE PREVIOUS SCHOOL YEAR)

To your knowledge, during the previous school year*, did any transactions take place between the SWLSB and any entities for which you, your spouse or dependent child were part of the governance?

Yes No Initials _____

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.**

Date of transaction	Name of the entity	Transaction information (nature, arrangements, etc.)	Amount (in dollars)	To be completed by the Financial Resources Department	
				Information to disclose	Explanation
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	

* School year: July 1 to June 30

** As declared in section 3 (Identification of Related Entities) of the form completed in August of the previous school year



COMMISSION SCOLAIRE SIR-WILFRID-LAURIER
SIR WILFRID LAURIER SCHOOL BOARD

Annex 2

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.
4. I undertake to avoid any real or perceived conflict of interest where decisions are based on personal gain rather than in the best interest of students or the Sir Wilfrid Laurier School Board (SWLSB).
5. I undertake to immediately inform the Director General of any modification, during the current school year, to this declaration which includes the QUESTIONNAIRE herewith attached.
6. I undertake to report any illegal or irregular situation against the SWLSB of which I become aware.

Name: _____

Position: _____

Signature: _____

Date: _____

* Interests may be apparent, real, direct or indirect, as per section 7.0 of the *Code of Conduct for All Employees of the Sir Wilfrid Laurier School Board*. Although the QUESTIONNAIRE only requires information regarding an employee's personal interests and those of his or her spouse and dependent child, it is to be noted that a conflict of interest is a situation in which an employee may have to choose between his or her personal interests, or those of his or her close relations, and the interest of the school board. Consequently, it does not exclude other relations.

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.¹

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 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.

Do you currently have one or more dependent children?

Yes No Initials _____

¹ Definition based on section 61.1 of the *Interpretation Act*

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 _____

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

Legal name and name under which the entity operates (if different from legal name)	Your title or your spouse's or dependent child's title (for ex., board member, president)

This form will be kept on file by the Director General and the Financial Resources Department of the Sir Wilfrid Laurier School Board. A copy will also be transferred to the auditing firm retained by the school board.

SECTION 4 | IDENTIFICATION OF TRANSACTIONS WITH THE DECLARANT AND HIS OR HER RELATIVES (FOR THE PREVIOUS SCHOOL YEAR)

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Yes No Initials _____

If the answer above is yes, indicate below all transactions that have occurred between the SWLSB and you, your spouse or dependent child during the previous school year.

Date of transaction	Related (declarant, spouse, dependent child)	Transaction information (nature, arrangements, etc.)	Amount (in dollars)	To be completed by the Financial Resources Department	
				Information to disclose	Explanation
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	

* School year: July 1 to June 30

SECTION 5 | TRANSACTIONS WITH THE RELATED ENTITIES (FOR THE PREVIOUS SCHOOL YEAR)

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Yes No Initials _____

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.**

Date of transaction	Name of the entity	Transaction information (nature, arrangements, etc.)	Amount (in dollars)	To be completed by the Financial Resources Department	
				Information to disclose	Explanation
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	

* School year: July 1 to June 30

** As declared in section 3 (Identification of Related Entities) of the form completed in August of the previous school year



COMMISSION SCOLAIRE SIR-WILFRID-LAURIER
SIR WILFRID LAURIER SCHOOL BOARD

Annex 3

**Newly hired
employees**

DECLARATION OF CONFLICT OF INTEREST*

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SOLEMNLY UNDERTAKE AND DECLARE THE FOLLOWING:

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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.
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Name: _____

Position: _____

Signature: _____

Date: _____

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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.

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- 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.

Do you currently have one or more dependent children?

Yes No Initials _____

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COMMISSION SCOLAIRE SIR-WILFRID-LAURIER
SIR WILFRID LAURIER SCHOOL BOARD

Annex 4

**Newly elected
commissioners**

DECLARATION OF CONFLICT OF INTEREST*

As per the *Code of Ethics & Professional Conduct for Commissioners of the Sir Wilfrid Laurier School Board*

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Name: _____

Position: _____

Signature: _____

Date: _____

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Do you currently have a spouse?

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