



**Winter Webinar Series**  
**Building capacity across our member organizations for**  
**organizational and governance excellence!**

# Our Vision

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Provide equitable access  
to excellent team-based  
primary care for every  
person in Ontario



# Our Purpose

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Empower primary care teams to be at the centre of a connected, comprehensive and effective health system

## Advocacy

- Elevate AFHTO as trustworthy, credible and leading voice
- Engage members / build a movement
- Track progress and communicate

## Support

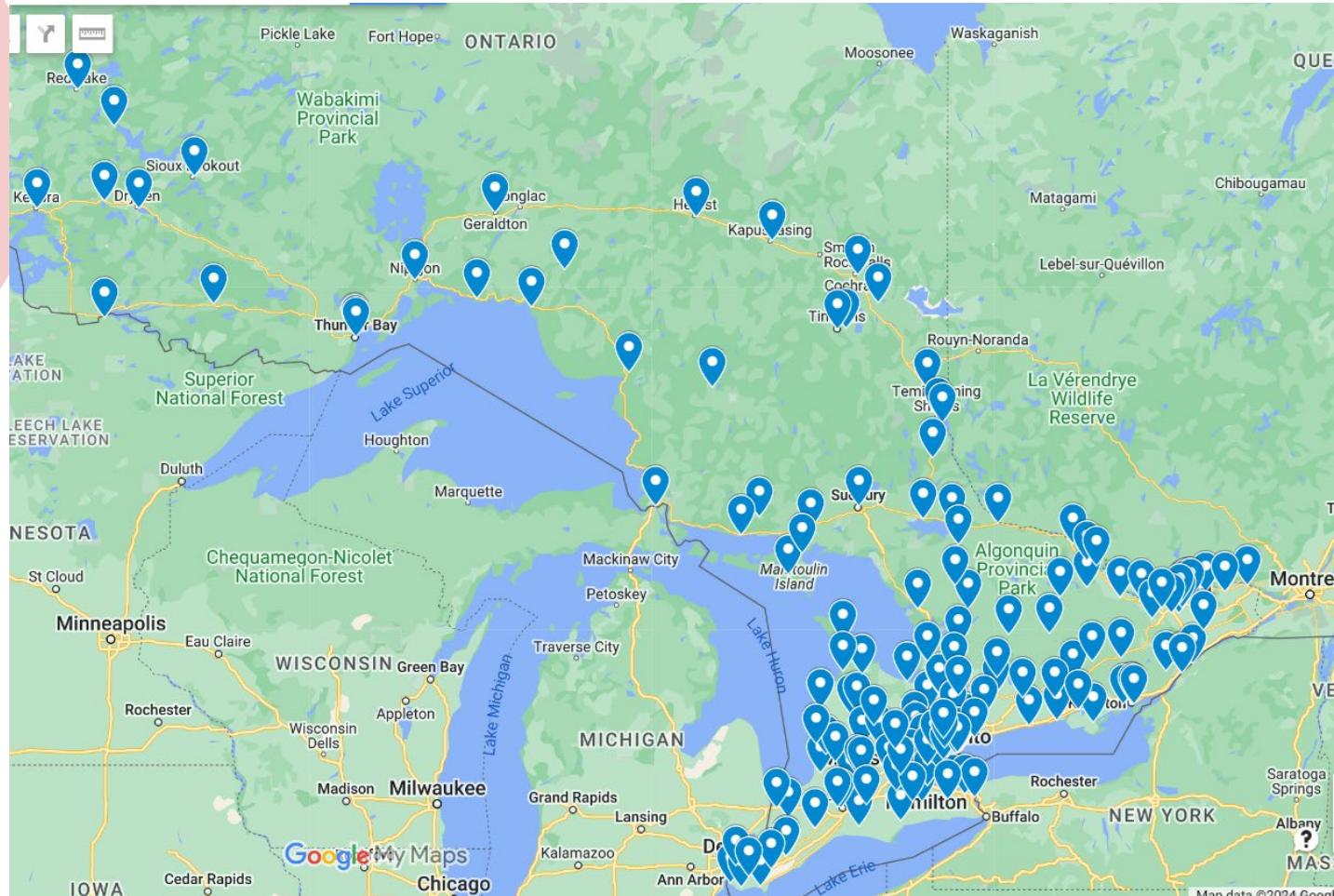
- Meaningfully engage members
- Improve timely and relevant communication
- Support teams through change
- Address needs through effective activities (tools, training, education)

## Operational Excellence

- Achieve governance and operational excellence to demonstrate value to members and be better positioned to fulfill our purpose and drive toward our vision (governance model, staffing, resourcing, brand positioning, business model, mandate)

# Member Engagement & Communications

189 members  
in 2024



AFHTO & INQ LAW PRESENT

# Lunch & Learn Webinar Series

Join AFHTO and INQ Law for an engaging webinar series designed to support and enhance your knowledge about information management and retention best practices.



**Kathy O'Brien**

INQ Law  
Counsel



**Simmie Palter**

INQ Law  
BA, LLB

## Information and Data Retention

Part 1: Corporate and  
Financial Records

 **Wednesday Jan. 22, 2025**  
 **12-1pm EST**

## Information and Data Retention

Part 2: PHIPA and Patient  
Records

 **Wednesday Feb. 26, 2025**  
 **12-1pm EST**

## Governance 101 Update and Refresh

 **March 6 ,2025**  
 **12-1:30pm EST**

 [www.afhto.ca](http://www.afhto.ca)

# Welcome, Simmie Palter

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Simmie is a partner of INQ Law, and over the last two decades, has built a diverse health law practice that includes governance, health privacy, clinical and records issues, data sharing, corporate/commercial agreements, freedom of information and risk management.

Simmie strives to give practical and timely solutions to legal problems. She enjoys building positive long-term relationships with clients that include hospitals, long-term care homes, health profession associations, community mental health agencies, family health teams, physician groups, community health clinics, agencies and disease charities.





# **Information and Record Retention**

## **Part 1: Corporate and Financial Records**

Association of Family  
Health Teams of Ontario  
January 22, 2025

# Agenda – Corporate Records

- What are they?
- Why keep them? And for how long?
- How do we keep them?
- How do we protect them?
  - The ONCA standard: Reasonable Precautions
- Where do we keep them?
- Who can access them?

# Sources of Record and Information Retention Requirements

- Legislation & Regulation
  - Income Tax Act, regulations and guidance documents (information circulars)
  - Not-for-Profit Corporations Act (Ontario) - ONCA
  - Corporations Information Act (Ontario) – CIA
  - Connecting Care Act
  - Personal Health Information Protection Act (for patient records)
  - Canada Evidence Act
- national standards
- industry standards – e.g. CPSO policy
- funding agreement
- internal policies



**What is a record?  
Slides 10-14**

## A “Record” includes...

- Account
- Agreement
- Book
- Chart or Table
- Diagram
- Form
- Image
- Invoice
- Letter
- Map
- Memo
- Plan
- Return
- Statement
- Telegram
- Voucher
- Any other thing containing information, whether written or in any other form.

[CRA Information Circular IC78-10R5:  
Books and Records Retention/Destruction,  
June 2010]

Income Tax Information Circular - Canada.ca

# Records - Examples

- voicemail
- meeting minutes
- patient chart
- electronic mail (e-mail) correspondence
- contract/agreement
- board resolution, written resolution, Special Resolution

# What is a record?

- “**record** - any document made or received by an organization in the course of and by reason of its activity and kept for further action or reference.”
- “**recorded information** - information affixed to a medium in a stable form”
- \*“**analogue record** - record written as a continuous signal on physical material, such as a paper, film, audio and videotape”
- \*“**electronic record** - analogue or digital record accessed using electronic equipment”

\*updated in 2024

Electronic Records as Documentary Evidence  
The National Standard CAN/CGSB-72.34-2024

[P29-072-034-2024-eng.pdf](https://www.cgsb.ca/standards/can-cgsb-72-34-2024)

# Source vs. Transitory Records

## ■ **Source records (Keep)**

- used to evidence or support corporate decisions – financial, operational, legal, regulatory
- “record from which a digital copy is made”
- examples: accounting books, purchase orders, contracts

## ■ **Transitory records**

- \*“record to which no retention requirement applies, and which has no enduring value in documenting or supporting the organization’s business”
- examples:
  - working drafts
  - duplicate or courtesy copies
  - scheduling e-mails
  - work-related social events

\*updated in 2024

The National Standard CAN/CGSB-72.34-2024

<P29-072-034-2024-eng.pdf>



**Why keep records?**

**(slides 15-20)**

# Why keep records?

- evidence of business decisions - financial, legal, operational, regulatory
- for legal proceedings & accountability – notice & service
- **admissible in court** - The information in the registers and other records is admissible in evidence as proof, in the absence of evidence to the contrary, of all facts stated in the record, before and after dissolution of the corporation. [s.100(3) ONCA].
- Ministry of Health and Ontario Health rights re expenditure of public funds
- required by the Funding Agreement
- required by law (see next slide), which may permit access by others

# Records Required by Statute

- ***Not-for-Profit Corporations Act, 2010*** (Ontario) – “ONCA”
- ***Corporations Information Act*** (Ontario) – Ontario Business Registry
- ***Income Tax Act*** - taxes payable, withholdings/remittances, maintain charitable status, audit
- ***Connecting Care Act, 2019*** - to review management or quality of services (including review or audit of financial transactions & accounts) provided by funded entities or health service providers
- ***Personal Health Information Protection Act*** – “PHIPA”, patient records
- Other Records Required by Law: e.g. ***Employment Standards Act***

# **Connecting Care Act, 2019**

**Ontario Health may review, investigate and remove records of any person or entity funded under the Act.**

- OH may review:
  - quality of care and patient services provided
  - quality of management
  - any other related matter
- OH may appoint investigator, who may:
  - enter entity's premises without a warrant
  - inspect relevant records
  - examine, copy or remove records
  - require production of records using the entity's system
  - question a person about matters relevant to the investigation, who must comply
- Entity must produce requested records in readable form and assist with interpretation

*Connecting Care Act, 2019 s.26*

# **Connecting Care Act, 2019**

**Minister of Health** may appoint a supervisor of a health service provider or OHT if in the public interest [s.27(1)]

- Health service provider includes:
  - NFP entities that operate:
    - Nurse practitioner-led clinic
    - FHT
    - Aboriginal health access centre
    - Community health centre
  - “A person or entity that provides primary care nursing services, maternal care or inter-professional primary care programs and services.”
- 26 supervisors appointed since the year 2000 – hospitals, for financial or governance/management issues
- FHT funding agreement: audit and inspection rights



Any questions?



**Which records are we required to  
keep? And for how long?**

**(slides 21-40)**

# Types of records

- Corporate records
- Financial records
- Patient records (to be covered in February webinar)
- Human Resources records
- Litigation records
- Insurance policies, fire safety reports, leases

\*Keep source records – records that evidence business decisions, and source documents – records that support financial or legal decisions or obligations, including relevant correspondence

# Corporate Records and Registers (ONCA)

92(1) A corporation shall prepare and maintain records containing,

- (a) articles and by-laws, and amendments to them;
- (b) minutes of meetings of members & any committee;
- (c) resolutions of the members & any committee;
- (d) minutes of meetings of the directors & any committee of directors;
- (e) resolutions of the directors & any committee of directors;
- (f) register of directors;
- (g) register of officers;
- (h) register of members;
- (i) accounting records adequate to enable the directors to ascertain the financial position of the corporation with reasonable accuracy on a quarterly basis; and
- (j) register of ownership interests in land complying with section 92.1

# Record Retention Periods

- Retention periods - to be determined by the corporation's Board after consult with legal and financial advisors
- ONCA, ITA
- PHIPA (patient records)
- See OHA Records Retention Toolkit

[Records Retention Toolkit, September 2022.pdf](#)

## Records Retention Toolkit

A Guide to the Maintenance and Disposal  
of Hospital Records

SEPTEMBER 2022



# Required Corporate Records (ONCA) 1/2

- Letters Patent, Articles
- By-laws + all amendments
- Board resolutions
- Members' resolutions, including Special Resolutions

- Retention Period - 5 years from the date of dissolution [ONCA. 165(2)]

# Required Corporate Records (ONCA) 2/2

- Minutes of all meetings of the Corporation: Board, Members, Committees
  - attendees
  - for resolutions: movers, seconders, abstainers, if poll or ballot was requested
  - objection to meeting having been lawfully called
  - declared conflict of interest
  - director dissents [s.45]
  - member proposals, special resolutions w explanation
  - member dissents for significant corporate changes
- Retention Period: 5 years from the date of dissolution [ONCA. 165(2)]

# Required Registers – Content (ONCA)

## \*Members register:

- full names, addresses, postal codes, e-mail addresses
- name in register = proof of membership in the absence of contrary evidence [s.199(3)]
- class of membership, if there is more than one class or group

## \*Directors register:

- full names, addresses, postal codes, e-mail addresses
  - Current and former directors (past 6 years)
- consents (to act as Director, s.97(1))
- date commenced and ceased in office

## \*Officers register:

- full names, addresses, postal codes, e-mail addresses
  - Current and former officer (past 6 years)
- date commenced and ceased in office

See ONCA, O. Reg. 395/21

**Recommended Retention Period - 5 years from date of dissolution [ONCA. 165(2)]**

# Record Retention Periods – Corporate Records

- Five(5) years from the date of dissolution

“165(2) After the expiration of five years after the date of the dissolution of the corporation, no responsibility rests on it or the liquidator, or anyone to whom the custody of the documents and records has been committed, by reason that the documents or records or any of them are not forthcoming to any person claiming to be interested in them. 2010, c. 15, s. 165 (2).

- Two(2) years from the date of dissolution: Members meeting minutes, board meeting minutes

[ITA s. 230(4)(a): ITR s. 5800]

## Required Register - Ownership Interests in Land (ONCA)

92.1 A corporation shall prepare and maintain at its registered office a register of its ownership interests in land in Ontario. 2015, c. 38, Sched. 7, s. 55 (3).

- This register must be kept at the corporation's registered office [s.92(2.1)]
- Recommended Retention Period - 5 years from the date of dissolution [ONCA. 165(2)]

# Additional Corporate Information (ONCA)

- Directors & Officers:
  - agreements: confidentiality, code of conduct, privacy training
  - COI declarations
  - resignations
- Non-director committee members
  - agreements: confidentiality, code of conduct, privacy training
- Meeting Guests (fact of attendance, in meeting minutes only)
  - confidentiality

# Corporate Information (OHA)

- Policies – 5 years after dissolution of corporation
- Correspondence (e-mail) – between directors and officers and management - if source = 2-15 years
- Correspondence – general corporate – if source: 2-15 years, depends on content, attachments
- Annual reports – 5 years
- Procurement Documentation – current year + 7 years, per BPS Procurement Directive
- Commercial contracts – minimum 2 years post termination depending on survival, indemnity, confidentiality provisions; could be longer if needed for tax purposes
- Insurance policies – depends on language therein “claims made” = 2 years post expiry vs “claims incurred =15 years post expiry
- Litigation files – minimum: at conclusion of proceedings (no further appeal)
- HR files (including personal information of employees) – see toolkit
- Fire safety/inspection reports - 2 years from date of test

Ontario Hospital Association Records Retention Toolkit, 2022

[Records Retention Toolkit, September 2022.pdf](#)

# ***Corporations Information Act***

- Initial Return – file within 60 days of incorporation
- Annual Return – file within 6 months of fiscal year end; current to date of filing
- Notice of Change – file within 15 days of change occurring
- Name, number, date of incorporation/amalgamation, names and addresses of directors, officers, registered office address, dates commenced and ceased in office
- Corporation must:
  - file up-to-date information in every initial return, annual return and notice of change
  - keep records of the information in such notices and returns
- Ministry of Public and Business Service Delivery & Procurement
  - maintains the Ontario Business Registry and monitors compliance
- Director and Officer chart – tracking tool
- Retention Period: life of the corporation + 2 years

## **\*\*Keep filings up to date\*\***

5(2) A corporation shall maintain an up-to-date paper or electronic record of the prescribed information set out in returns and notices that it has filed under this Act and make the record available for examination by any shareholder, member, director, officer or creditor of the corporation during its normal business hours at its registered office or principal place of business in Ontario. 1995, c. 3, s. 3 (2). CIA

# Director and Officer Chart – Recommended Tool for CIA Filings

- Chart + registered office address

Director name	Commence Date YYYY/MM/DD	Cease Date YYYY/MM/DD	Length of Term	Address	Officer commence date YYYY/MM/DD	Officer cease date YYYY/MM/DD
John P. Director	2006/11/17	[insert]		2 George Street MyTown, Ontario P1P 2C2		
Jane R. Director	2006/11/17	[insert]			*TREASURER : 2006/11/30	[insert]
		[insert]				[insert]
		[insert]				[insert]
					John Smith CHAIR 2008/07/28	[insert]
					*SECRETARY: 2006/11/30	[insert]
					*VICE-CHAIR: 2007/11/28	[insert]
						[insert]

# Financial Records (ONCA)

- Accounting records adequate to enable the directors to ascertain the financial position of the corporation with reasonable accuracy on a quarterly basis – 6 years, subject to rule of any taxing authority

ONCA ss. 92(1)(i) and 92(3).

- Financial statements

- To be prepared in accordance with GAAP in the CPA Canada Handbook- Accounting or the CPA Canada Public Sector Accounting Handbook
- Must include:
  - Balance sheet or statement of financial position
  - Statement of retained earnings or statement of comprehensive income
  - Income statement or statement of changes in equity
  - Statement of cash flows or statement of changes in financial position

ONCA O. Reg. 395/21

# Financial Records – *Income Tax Act & ONCA*

1. Records and books of account that permit determination of taxes payable and other amounts to be collected, withheld or deducted by the corporation
  - a. general ledger/book of final entry containing summaries of the year-to-year transactions
  - b. every account and voucher necessary to verify the information in these books and records
  - c. contracts or agreements needed to understand entries in the general ledger
  - d. minutes of meetings of the directors and members

*See Income Tax Act ss. 230(1) and (4)(a); Income Tax Regulations C.R.C. c. 945 s. 5800 Part LVIII s. 5800(1)(a)&(b)*

Retention Period: 2 years post dissolution (ITA); OHA recommends 5 years post

2. All other records and books of account, with accounts and vouchers needed to verify the information therein – 6 years from end of last tax year to which the records and books of accounts relate; e.g. payroll records, financial statements

*See ITA ss. 230(1) and (4)(b) – ITA Regulations s. 5800(1) (d)-(g)*

# Charities' Records

For corporations that have charitable status (per *Income Tax Act*):

- keep records and books of account to enable Minister of Revenue to determine whether there are grounds for revocation of the corporation's charitable status
- retain, **for two(2) years from date of revocation of charitable status:**
  - all other records and books of account relating to the charity
  - vouchers and accounts necessary to verify the information in such records and books of account
  - ++ (e.g. donation receipts), see graphic, ITA, and seek financial & legal advice
- **Charities also required to retain** minutes of members' meetings; minutes of meetings of the "executive", and all governing documents (letters patent, articles, by-laws) for two years from revocation of charitable status; ONCA suggests 5 years post dissolution

[ITA regulations, s. 5800(1)(d) and (e)]

[Books and records GET E CD](#)

# Stay on top of your charity's books and records



Proper books and records make it easier for you to complete your charity's annual information return and demonstrate to the Canada Revenue Agency (CRA) that your charity is using its resources for charitable purposes.

## Examples of records



### Organizational

- Governing document
- By-laws
- Meeting minutes



### Financial

- Financial statements
- Copies of donation receipts
- Payroll records



### Source documents

- Emails
- Written agreements
- Contracts and invoices



## Storage tips



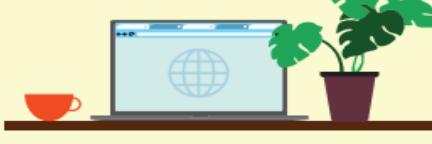
Store at a Canadian address on file with the CRA.

Use a readable format for electronic records such as PDF, Excel, or Word.

Any electronic records must be easily accessible from Canada.



**Notes:** Even if you hire a professional to keep your books and records, your charity is responsible for their completeness, accuracy and accessibility.



## Retention of documents



### Period

**2 years**

### Types of documents

- Copies of donation receipts

**6 years or 2 years after revocation**

- Transaction reports
- Source documents
- Copies of T3010s

- Financial statements
- Summary of year-to-year transactions

**Life of the charity and 2 years after revocation**

- Governing documents
- By-laws
- Meeting minutes
- Records for 10 year gifts



To learn more about books and records, go to  
[canada.ca/charities-giving](http://canada.ca/charities-giving)



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada

- plans, reports, financial statements, audited financial statements
- “and other information (other than PHI)” which may include: [s.25(1)]
  - books of account, bank accounts, vouchers, correspondence, payroll records, records of staff hours
- OH may disclose this information to the Minister of Health

## **Ontario Health may:**

- audit the accounts and financial transactions of an entity funded by OH
- engage in or permit an operational review or peer review of the activities of a funded entity [s.24]
- require funded entity or proposed funded entity to provide this information
- funded entity includes a health service provider (i.e. all types of primary care clinics)



Any questions?



**Where do we keep records?  
And how do we keep records?**

**(slides 41-52)**

# Where do we keep records?

92(3) Despite subsections (1) and (2), but subject to federal and Ontario tax statutes or any other Act, a corporation may keep all or any of its records described in subsection 92 (1) at a place outside Ontario if,

- (a) the records are available for inspection, by means of any technology, during regular office hours at the registered office; and
- (b) the corporation provides the technical assistance to facilitate an inspection of the records. 2010, c. 15, s. 93 (3).

Income Tax Act: “Books and records kept outside Canada and accessed electronically from Canada are not books and records in Canada.” per [Income Tax Information Circular - Canada.ca \(Books and Records, 2010\)](http://www.cra-arc.gc.ca/tx/bsc/circs/circ093.html)

# Format of Records – ONCA & ITA

Records may be kept in paper format.

“Records required under section 92(1) may be kept in any form, as long as the records are “capable of being reproduced in an accurate and intelligible form within a reasonable time”. [s.100(1) ONCA].

Or may be retained in electronically readable format that:

- can be related back to the supporting source documents;
- is supported by system that can produce **accessible and usable** copies; and
- is backed-up or encrypted but restorable to an accessible and usable state

CRA Information Circular IC78-10R5: Books and Records Retention/Destruction  
[Income Tax Information Circular - Canada.ca](http://www.income-tax.ca)

# CRA Information Circular – Electronic Records

- “**accessible copy** means that the taxpayer must provide an acceptable copy of the electronic records in an electronically readable and **useable** format to Canada Revenue Agency (CRA) auditors to permit them to process and analyse the electronic records on CRA equipment.
- A copy is **useable** if the electronic records can be processed and analysed with CRA software.
- The **useable** copy must be in a non-proprietary, commonly used data interchange format that is compatible with CRA software.
- Electronic files retained in an encrypted or proprietary backup format must be able to be restored at a later date to an accessible and useable state to meet CRA requirements.”
- If keeping electronic records, they must be in electronically readable format, even if a hard copy is available (ITA s. 230(4.1))

CRA Information Circular IC05-1R1 Electronic Record Keeping

# ONCA Standards for Record Protection

- A corporation and its agents (e.g. employees, third party electronic service providers)
- in respect of the records and registers in s.92(1) and all other required records
- shall take reasonable precautions to:
  1. prevent their loss or destruction;
  2. prevent falsification of entries;
  3. facilitate detection & correction of inaccuracies.

"A corporation and its agents shall take reasonable precautions to prevent the loss or destruction of the registers and other records required by or under this Act, to prevent the falsification of entries in those registers and records and to facilitate the detection and correction of inaccuracies in them." [s. 100(2), ONCA].

# What are reasonable precautions?

The Board is responsible for

- overseeing information and record management (RM)
- ensuring the reliability and readability of its recorded information
- managing records responsibly and in accordance with applicable law and funding requirements.
- Applicable law:
  - accessible and usable copies producible by RM system
  - reasonable precautions
- RM system has policies and controls and is used in the corporation's ordinary course of business to manage its information and records.
- Information and Record Management Policy

# National Standard: Reasonable Precautions: IRM Policy

- **IRM policy – must**

- State that management of electronic records is part of the corporation's usual and ordinary course of business
- Identify records and systems covered by the RM policy
- Identify applicable IRM and IT standards – technological, administrative and physical
- Establish senior manager with responsibility over IRM program
- Require compliance with applicable law, national and industry standards and the corporate policies
- Define responsibilities of IT staff
- Address record creation, management, use, retention, destruction & preservation
- Include safeguards – technical, administrative, physical
- Include breach and notification procedures
- Include processes for QA, monitoring & compliance; periodic audits & audit trails
- Regularly review policy and system to ensure technological currency

[The National Standard CAN/CGSB-72.34-2024

<P29-072-034-2024-eng.pdf>

# What are “reasonable precautions”?

## For record retention and management:

- comply with applicable law and the Funding Agreement
- align with industry standards (Income Tax Act information circulars; National Standards; GAAP)
- implement and follow Information and RM policy
- identify responsible staff
- monitor and audit the IRM system
- implement restricted access, protocols, breach and notification
- work with IT/Security; establish logs and audit trails
- evaluate risks
- ensure records are accurate and trustworthy; implement QA
- educate staff, provide refresher training
- annual financial audits and reports to Ministry/OH
- consult advisors regularly

## RM system components 1/2

- Procedures for storing text-based and non-textual records such as audio files, video images, multimedia
- Version control procedures with documentation of when stored records are replaced with new versions
- Metadata for each record
- Digitization and list of analogue records scanned - with quality assurance for process and any vendor contractually bound to provide certificate of assurance for digitized records (see schedule)
- Attestation by senior manager that digital versions are complete and accurate
- Logically organized
- Secure – access privileges limited as needed, audit trails can be generated, password protected

## RM system components – 2/2

- Define transitory records
- Procedure for legal hold (if legal proceedings are commenced by or against the corporation)
- Destruction of records must preserve confidentiality of the records
- File conversion (transferring recorded information to new file format) & system migration (moving recorded information to a new RM system) & when software or hardware evolves or becomes obsolete:
  - evaluate risk, document decisions, maintain source records and monitor system migration/file conversion process to ensure accuracy

# Resources

- **IPC: Records and Information Management** (Nov 3, 2016) at  
<https://www.ipc.on.ca/en/resources-and-decisions/improving-access-and-privacy-records-and-information-management>
- Electronic Financial Records:
  - CRA information circular IC78-10R5 Books and Records Retention/Destruction  
[Income Tax Information Circular - Canada.ca](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic78-10r5/books-and-records-retention-destruction.html)
  - CRA Circular: Electronic Record Keeping IC05-1R1 at  
<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic05-1/electronic-record-keeping.html>
  - CRA Circular: Books and Records of Charities – See CRA graphic  
[https://www.canada.ca/content/dam/cra-arc/serv-info/charities/bksndrcrds\\_en.pdf](https://www.canada.ca/content/dam/cra-arc/serv-info/charities/bksndrcrds_en.pdf)
  - CRA Graphic “Stay on top of your charity’s books and records”  
[Books and records GET E CD](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic05-1/electronic-record-keeping.html)



**Who can access the corporate  
records?**

**(slides 52-57)**

# Who can access the records under ONCA? 1/2

- Directors can inspect all records under s.92(1) at any time during regular office hours and are entitled to excerpts of such records free of charge. The corporation has discretion to permit remote inspection and provision of excerpts. [s. 94]
- Members, creditors and members' representatives are entitled to examine and take extracts (upon payment of reasonable fee) of all records in s. 92(1) except minutes of Board meetings and committees of the Board, resolutions of the Board and committees of the Board, and the financial records. The corporation has discretion to permit remote examination and provision of excerpts. [s. 95]
- Members are entitled to receive a copy of the articles and the by-laws, free of charge

# Who can access the records under ONCA? 2/2

## Members' register:

- Members, members' representatives can access members' register only if request is accompanied by a statutory declaration
- Statutory declaration must meet the requirements in ONCA
- The Corporation has discretion to permit access
- ONCA limits the uses of the members' register, if accessed in accordance with ONCA

[s. 96]

**Board/Committee meeting minutes and resolutions** – only accessible by the directors of the Board

Member or the corporation may apply to the court for authorization where information is not disclosed [s. 99]

# ONCA – Financial Information to Members

The Board must place before the members at each annual meeting:

- the Board-approved and audited financial statements, and
- the auditor's report.

The by-laws and articles may require additional financial information to be presented to the members.

Members are entitled to request this financial information and to receive it from the corporation, not less than 5 days prior to an annual meeting. [ONCA s. 84]

# Accessing the Director Consents (ONCA)

- at registered office
- may be inspected by director, member or creditor
- upon request
- without fees
- the corporation must permit access and requester can make a copy of it
- the corporation may permit remote access & remote copying w/o charge
- the corporation must provide copy to ministry, if requested via notice from ministry and within time period in notice

- ONCA s. 97

## Who can request access from the corporation for information in the CIA filings?

The Corporation shall make a record of information set out in returns and notices filed under the CIA available for examination to:

- any member, director, officer or creditor of the corporation
- during normal business hours
- at its registered office or principal place of business in Ontario [s.5(2) CIA].

Such person examining the document may take extracts from it or make copies of it [s. 5(3) CIA].

The corporation may, but is not required to, permit such member, director, officer or creditor of the corporation to examine a record remotely, at any time, by means of any technology and may permit the person to make copies of it or take extracts from it. [s.5(4) CIA]



**Questions?**

**Thank you!**

\*This deck is intended for education and information purposes only. For legal advice specific to your situation, please consult a lawyer. For financial advice, please consult your financial advisor, accountant or auditor.\*

AFHTO & INQ LAW PRESENT

# Lunch & Learn Webinar Series

Join AFHTO and INQ Law for an engaging webinar series designed to support and enhance your knowledge about information management and retention best practices.



**Kathy O'Brien**

INQ Law  
Counsel



**Simmie Palter**

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BA, LLB

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Part 1: Corporate and  
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 **12-1pm EST**

## Governance 101 Update and Refresh

 **March 6 ,2025**  
 **12-1:30pm EST**

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Thank you!



For questions and inquiries, feel free to reach out to us at:

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