

Compendium of Financial Disclosure Provisions in Various Canadian Statutes

Updated as of January 11, 2018

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Alberta

No statutory financial disclosure obligations for labour organizations or unions as of February 2, 2015.

British Columbia

[Labour Relations Code](#)

Financial statements

151 (1) A trade union and an employers' organization must make available without charge to each of its members, before June 1 in each year, a copy of the audited financial statement of its affairs to the end of the last fiscal year, signed by its president and treasurer or corresponding principal officers.

(2) The financial statement must contain information in sufficient detail to disclose accurately the financial condition and operation of the trade union or employers' organization for its preceding fiscal year.

(3) The board, on the complaint of a member that the trade union or employers' organization has failed to comply with subsection (1), may order the trade union or employers' organization to file with the board, in the time set out in the order, a statement in a form and with particulars the board determines.

(4) The board may order a trade union or employers' organization to furnish a copy of a statement filed under subsection (3) to the members of the trade union or employers' organization that the board in its discretion directs, and the trade union or employers' organization must comply with the order.

Federal (Private Sector)

[Canada Labour Code](#)

Access to Financial Statements

110. (1) Every trade union and every employers' organization shall, forthwith on the request of any of its members, provide the member, free of charge, with a copy of a financial statement of its affairs to the end of the last fiscal year, certified to be a true copy by its president and treasurer or by its president and any other officer responsible for the handling and administration of its funds.

(2) Any financial statement provided under subsection (1) shall contain information in sufficient detail to disclose accurately the financial condition and operations of the trade union or employers' organization for the fiscal year for which it was prepared.

(3) The Board, on the complaint of any member of a trade union or employers' organization that it has failed to comply with subsection (1), may make an order requiring the trade union or employers' organization to file with the Board, within the time set out in the order, a statement in such form and with such particulars as the Board may determine.

(4) The Board may make an order requiring a trade union or employers' organization to provide a copy of a statement filed under subsection (3) to such members of the trade union or employers' organization as the Board in its discretion directs.

1977-78, c. 27, s. 70.

Federal (Public Sector)

No statutory financial disclosure obligations for labour organizations or unions as of February 2, 2015.

Manitoba

[The Labour Relations Act](#)

PART VII.1 - DISCLOSURE OF INFORMATION BY UNIONS

Union to give financial statement to members

132.1(1) At the request of a member, every union shall give the member, at no charge, a copy of a financial statement of the union's affairs to the end of its last fiscal year. The statement must be certified to be a true copy by the union's treasurer or other officer responsible for handling and administering its funds.

Content of financial statement

132.1(2) A union's financial statement must set out its income and expenditures for the fiscal year in sufficient detail to disclose accurately the union's financial condition and operation and the nature of its income and expenditures.

Complaint

132.1(3) If a member of a union complains to the board that the union has failed to give him or her a financial statement in compliance with this section, the board may direct the union to

(a) file with the board, within the time the board determines, a copy of the financial statement of its affairs to the end of its last fiscal year, verified by its treasurer or another officer responsible for handling and administering its funds; and

(b) give a copy of the statement to the members of the union that the board in its discretion may direct.

Union must comply

132.1(4) The union shall comply with the board's direction.

Complaint that financial statement inadequate

132.1(5) If a member of a union complains to the board that the union's financial statement is inadequate, the board may inquire into the complaint and may order the union to prepare another financial statement in a form, and containing the information, that the board considers appropriate.

New Brunswick

[Industrial Relations Act](#)

139(4) Every trade union shall upon the request of any member furnish him, without charge, with a copy of an audited financial statement of its affairs to the end of its last fiscal year, certified by its treasurer or other officer responsible for the handling and administration of its funds to be a true copy, and, upon the complaint of any member that the trade union has failed to furnish such a statement to him, the Board may direct the trade union to file with the Chief Executive Officer, within such time as the Board determines, a copy of the audited financial statement of its affairs to the end of its last fiscal year verified by the affidavit of its treasurer or other officer responsible for the handling and administration of its funds, and to furnish a copy of such statement to such members of the trade union as the Board in its discretion directs, and the trade union shall comply with such direction.

Newfoundland & Labrador

[Labour Relations Act](#)

Financial statements

143. (1) Upon being so requested by a member, a trade union shall, without delay, provide him or her, without charge, a copy of the audited financial statement of the union

- a) for the year preceding the year in which the request is made;
- b) verified by the auditor of the union; and
- c) in the form and setting out the particulars and further information that may be required by the regulations.

(2) Where a member of a trade union complains to the minister that the union has failed to comply with a request by him or her, under subsection (1), the minister may request the trade union to provide the minister with the financial statement described in subsection (1) and the trade union shall comply immediately with the request of the minister.

Northwest Territories

No statutory financial disclosure obligations for labour organizations or unions as of February 2, 2015.

Nova Scotia

[Trade Union Act](#)

Constitution, by-laws and other documents and financial statements

76 (1) Every trade union shall file with the Minister a copy duly certified by its proper officers to be true and correct, of its constitution, rules and by-laws, or other instruments or documents containing a full and complete statement of its objects and purposes.

(2) A general statement of the receipts and expenditures of every trade union for the preceding calendar year verified by the affidavit of a responsible officer shall be transmitted to the Minister before the first day of April in every year, and shall be in such form and contain such particulars and such further information as the Minister may from time to time require.

(3) Every member of such trade union shall, on application to the secretary or treasurer of such trade union, be entitled to a copy of such statements free of charge.

(4) Every treasurer or other officer having custody of the funds or property of a trade union shall, at such times as required so to do by the rules or by-laws of the trade union, render to the members of the trade union at a meeting of the trade union a just and true account of all moneys received and paid by him since he last rendered the like account and of the balance then remaining in his hands and of all property of the trade union and shall cause his said account to be audited by a fit and proper person named by the members of the trade union at a meeting thereof, and the treasurer or other officer shall, upon the account being audited, if required by the members, hand over to such person or persons, as the members of the trade union shall designate, the balance which on such audit appears to be due from him and all securities and effects, books, papers and property of the trade union in his hands or custody, and if he fails to do so any such person or persons so designated may, on behalf of the trade union, sue the treasurer or other officer in any competent court for the balance appearing to have been due from him upon the account last rendered by him and for all the moneys since received by him on account of the said trade union, and for the securities and effects, books, papers and property in his

hands or custody, leaving him to set off in such action the sums, if any, which he may have since paid on account of the trade union. *R.S., c. 475, s. 76.*

Nunavut

No statutory financial disclosure obligations for labour organizations or unions as of February 2, 2015.

Ontario

[Labour Relations Act, 1995](#)

Duty of union to furnish financial statement to members

92. (1) Every trade union shall upon the request of any member furnish the member, without charge, with a copy of the audited financial statement of its affairs to the end of its last fiscal year certified by its treasurer or other officer responsible for the handling and administration of its funds to be a true copy, and, upon the complaint of any member that the trade union has failed to furnish such a statement, the Board may direct the trade union to file with the Registrar of the Board, within such time as the Board may determine, a copy of the audited financial statement of its affairs to the end of its last fiscal year verified by the affidavit of its treasurer or other officer responsible for the handling and administration of its funds and to furnish a copy of the statement to the members of the trade union that the Board in its discretion may direct, and the trade union shall comply with the direction according to its terms. 1995, c. 1, Sched. A, s. 92 (1).

Complaint that financial statement inadequate

(2) Where a member of a trade union complains that an audited financial statement is inadequate, the Board may inquire into the complaint and the Board may order the trade union to prepare another audited financial statement in a form and containing the particulars that the Board considers appropriate and the Board may further order that the audited financial statement, as rectified, be certified by a person licensed under the *Public Accounting Act, 2004* or a firm whose partners are licensed under that Act. 1995, c. 1, Sched. A, s. 92 (2); 2004, c. 8, s. 46.

Prince Edward Island

No statutory financial disclosure obligations for labour organizations or unions as of February 2, 2015.

Quebec

[Labour Code](#)

Financial statement.

47.1. A certified association must disclose its financial statement to its members every year. It must also remit a copy of such financial statement free of charge to any member who requests it.

1977, c. 41, s. 28.

Saskatchewan

[The Saskatchewan Employment Act](#)

Financial statement of unions

6-61(1) Within six months after the end of a union's fiscal year, the union shall make available without charge:

- (a) to each of its members the audited financial statement of its affairs to the end of the preceding fiscal year, signed by its president and treasurer or corresponding principal officers;
- (b) to each of its members who are in a bargaining unit the unaudited financial statement of that bargaining unit; and
- (c) to each of its members any prescribed information.

(2) The financial statements mentioned in subsection (1) must contain information in sufficient detail to disclose accurately the financial condition and operation of the union for its preceding fiscal year.

(3) On the complaint of a member that the union has failed to comply with subsection (1), the board may order the union to provide to each of its members the financial statements and information required by this section to be provided.

(4) The financial statements mentioned in subsection (1) must be provided by:

- (a) personally giving them to the member;
- (b) mailing them to the member;
- (c) posting them in the workplace;
- (d) posting them online on a secure website to which the member has access; or
- (e) providing them in any other manner that ensures that the member will receive the statements.

Yukon

No statutory financial disclosure obligations for labour organizations or unions as of February 2, 2015.