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RESEARCH NOTE

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Hockey in Canadian Provinces & Territories

Governance and Finances of Hockey Canada members

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This research note presents some information on Hockey Canada's members and summarizes some governance facts and financial information about them.

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Introduction

In the context of Hockey Canada's recent sexual assault and transparency scandal (see Brouard, Pilon and Webb, 2022a; Pilon, Webb and Brouard, 2022), more scrutiny is placed on its 13 members. Members of Hockey Canada are the 13 provincial, territorial and regional associations (Brouard, Pilon and Webb, 2022b). The members are electing the Board of Directors of Hockey Canada and therefore will probably have a big influence on the changes in governance at Hockey Canada following the two reports prepared by Cromwell (2022a; 2022b). However, members have their own challenges.

This research note is written at the same time as other PARG notes on Hockey Canada members and hockey in Canada distinguishing the statistics on membership (#PARG 2023-18), the governance at Hockey Canada (#PARG 2023-19), the governance at Hockey Canada members (Canadian provinces and territories) (#PARG 2023-20) and the organizational structure of hockey in Canada (#PARG 2023-21).

The objective here is to describe Hockey Canada's members and focuses on governance and financial information. This may inform the reflections in restructuring hockey in Canada through provincial, territorial and regional associations.



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Methodology

The methodology used to prepare the research note is essentially an examination of public website content of Hockey Canada and the various provincial, regional or territorial members (see Appendix A). More specifically, archival documentation was examined, such as constitution, by laws, regulations, handbook, financial statements, annual reports and other documents publicly available. Reasonable effort was given to find information, but it is possible that some information and documents exists and not found. Information should be easily available and not hidden in the website structure.

Governance dimensions examined are limited to Board of Directors, committees, strategic planning, language of communication and policies on governance and financial aspects.

Description of Members from Provinces and Territories in Canada

This section briefly describes the 13 provinces and territories Members in Canada, in regards to their respective memberships, Board of Directors, committees and on publicly available financial and governance policies. Geographic regions are described in Brouard, Pilon and Webb (2022c) from Hockey Canada (2022b, by-laws par. 9.1, p.24). A comparison on some governance dimensions (including strategic and financial) will follow in the next section.

BC Hockey

BC Hockey (British Columbia Amateur Hockey Association) is a nonprofit organization having jurisdiction on organized hockey over the province of British Columbia and the Yukon Territory. BC Hockey (2022a) has 10 classes of members: 1) Associate members, 2) District Associations, 3) District Hockey Leagues, 4) Directors, 5) Hockey Canada Accredited Schools, 6) Hockey Leagues, 7) Honourary Life Members, 8) Minor Hockey Associations, 9) Minor Hockey Teams, 10) Senior and Junior Teams. Except for Associate members, all have voting rights.

The Board of Directors of BC Hockey (2022a) is composed of 10 directors (minimum 2 male and 2 female directors). The general assembly elects 9 directors of the Board of Directors and one is named by the directors.

BC Hockey (2022b, p.23-27) has a detailed *Policy Manual* with a number of financial policies (financial administration (purchase, expenses), reserve funds, trophy return) and governance policies (conflict of interest, meetings, risk, conduct, safety, privacy). BC Hockey (2022e) has a governance chart presenting succinctly the various committees. They also have a well structured 114 pages document with Terms of references (BC Hockey, 2018), and published a detailed *Hockey Administration Guide* (BC Hockey, 2019).



Hockey Alberta

Hockey Alberta (Alberta Amateur Hockey Association) is a nonprofit organization having jurisdiction on hockey over the Province of Alberta. Hockey Alberta (2021, 2022) has 3 classes of members: 1) Regular Members, 2) Associate members, and 3) Life Members.

The Board of Directors is composed of 9 directors. The general assembly elects all the directors of the Board of Directors.

No published financial and governance policies were found.

Hockey Saskatchewan

Hockey Saskatchewan (Saskatchewan Hockey Association) is a nonprofit organization having jurisdiction on hockey over the province of Saskatchewan.

Hockey Saskatchewan (2022a) has only regular members (including Minor Hockey Association (MHA), Officiating Development Leadership Team Members, Leagues (Junior A, Junior B, Junior C & Senior), Life members).

The Board of Directors is composed of 7 officers and 16 zone directors. The general assembly elects all the directors of the Board of Directors.

Hockey Saskatchewan (2022a) has some financial (purchasing, investment, financial management) and governance (conflict of interest, code of conduct) policies.

Hockey Manitoba

Hockey Manitoba is a nonprofit organization having jurisdiction on hockey over the Province of Manitoba. Hockey Manitoba (2022) has members from amateur hockey teams, amateur hockey leagues and amateur hockey associations. Hockey Manitoba is divided into 10 regions: Brandon, Central Plains, Eastman, Interlake, Norman, Parkland, Pembina Valley, Westman South, Winnipeg, and Yellowhead.

The Board of Directors is composed of 10 directors, elected by the general assembly. The general assembly is composed of 105 votes representing Minor Council [42], Development Council [23], Female Council [21], Junior Council [9], Senior/Adult Rec Council [8] and some officers [2].

No published financial and governance policies were found. Expense reimbursement limits are included in the Bylaws. The limits should be in a policy, which is much easier to revise than bylaws.

Hockey Manitoba (2022, p.123) offers a useful communication flowchart within Manitoba from President, staff, Chair of Minor hockey, Regional director of Minor hockey, Local associations representative, coach/manager, parent.



Hockey Eastern Ontario

Hockey Eastern Ontario is a nonprofit organization having jurisdiction on hockey over the Province of Ontario lying east of and including the Counties of Leeds, Lanark and Renfrew except the town of Gananoque and the portion west of Highway number 32 and south of Highway number 15. Hockey Eastern Ontario is divided in 14 districts, including Ottawa, Nepean, Kanata, and Cumberland.

Hockey Eastern Ontario's (2022a) membership comes from district members [11] and Junior members (Central Canada Hockey League (CCHL), Eastern Ontario Junior Hockey League (EOJHL), National Capital Junior Hockey League (NCJHL)), plus non-voting members (HEO Director members and associate members).

The Board of Directors is composed of 7 directors. The general assembly electing the Board of Directors is composed of 127 votes (district members (10 district x 8 votes + 1 district (#14) x 2 votes), CCHL (18 votes), EOJHL (15 votes), NCJHL (12 votes).

Although a lot of documentation is available, no specific financial policies were found. A number of governance policies (conflict of interest, confidentiality, privacy, risk) was found.

Hockey Northwestern Ontario

Hockey Northwestern Ontario is a nonprofit organization having jurisdiction on hockey over the part of Northwestern Ontario west of the 85th meridian. Hockey Northwestern Ontario has 7 zones (3 East zones, 3 West zones and one Central zone (Thunder Bay)). The zones include 26 local associations in total. Two junior leagues exist, namely Junior A (Superior International Junior Hockey League) and Junior B (Lakehead Junior Hockey League).

Hockey Northwestern Ontario (2022a) is composed of one category ordinary members such as Directors, amateur hockey teams, Leagues and Associations. The Board of Directors is composed of 12-13 directors. The general assembly elects all the directors of the Board of Directors.

Only one financial (refund) and some governance (conflict resolution, safety, privacy, code of conduct) policies were found.

Ontario Hockey Federation

Ontario Hockey Federation is a nonprofit organization having jurisdiction on hockey over the Province of Ontario other than those portions described in Hockey Northwestern Ontario and Hockey Eastern Ontario. Ontario Hockey Federation (2022a) has seven voting members: Minor Hockey Alliance of Ontario, Greater Toronto Hockey League (GTHL), Northern Ontario Hockey Association (NOHA), Ontario Hockey Association (OHA), Ontario Hockey League (OHL), Ontario Minor Hockey Association (OMHA), Ontario Women's Hockey Association (OWHA).



The Board of Directors is composed of 9 directors. The general assembly electing the Board of Directors is composed of 7 votes for each 7 members, and two delegates per member are allowed. The general assembly elects all the directors of the Board of Directors.

An 18 page financial policy discusses signing authority, audit, salaries, expenses, insurance, funds, fees, donations, travel expenses (Ontario Hockey Federation, 2021c). A few policies are related to governance.

Hockey Québec

Hockey Québec (Fédération québécoise de hockey sur glace) is a nonprofit organization having jurisdiction on hockey over the Province of Québec. Hockey Québec is divided into 14 regions: Abitibi-Témiscamingue, Bas St-Laurent, Côte-Nord, Estrie, Gaspésie/Les Iles, Lac St-Louis, Laurentides-Lanaudière, Laval, Mauricie, Montréal, Outaouais, Chaudière-Appalaches, Richelieu, Saguenay/Lac St-Jean.

Hockey Québec (2021a) has five categories of members 1) collective members (“membres collectifs”) regional corporations, 2) affiliated members (“membres affiliés”) 2a) provincial leagues and Réseau du sport étudiant du Québec (RESQ), 2b) other leagues, 3) individual members (“membres individuels”) players, coaches, officials, directors of collective, affiliated or active members or others, 4) active members (“membres actifs”) minor hockey associations, 5) associated members (“membres associés”).

The general assembly (“assemblée des membres”) electing the Board of Directors is composed of 87 individuals, namely the nine (9) directors, delegates (5) for each collective members (“membres collectifs”), delegates (2) for each affiliated members (“membres affiliés”) Ligue de développement du hockey midget AAA du Québec, Ligue de hockey junior AAA du Québec, Ligue de hockey junior majeur du Québec and Réseau du sport étudiant du Québec (RESQ).

The Board of Directors is composed of 9 directors, 7 directors elected by the general assembly and 2 co-opted members (“membres cooptés”) (named by the Board) (Hockey Québec, 2021a).

Although a lot of documentation is available, no specific financial or governance policies were found.

Hockey New Brunswick

Hockey New Brunswick (New Brunswick Amateur Hockey Association (NBAHA)) is a nonprofit organization having jurisdiction on hockey over the Province of New Brunswick. Hockey New Brunswick is divided into 8 regions (Republic, Western Valley, Capital, Fundy, South East/Kent, Miramichi, Chaleur-Acadian Peninsula, Restigouche) and minor hockey is divided in 10 districts distributed over 4 zones plus Elite.



Hockey New Brunswick (2022a) is composed of “regular” members such as elected and appointed individuals, all hockey associations, clubs, teams, leagues and individuals, parents or guardians of registered participants, Associate members and Life members.

The Board of Directors of Hockey New Brunswick is composed of 18 directors, including the President, Past-President, 8 Regional Chairs, 3 Council Chairs (Minor Hockey (NBMHC), Officials (NBHOC), Senior (NBSHC), Finance Committee Chair, 3 named Commissioner Chairs (Elite, Female, Junior), and one appointed Chief Medical Officer (non-voting). The Council Chairs are elected by their respective Councils. The general assembly electing most directors of the Board is composed of a total of 65 eligible votes, namely “Board Members/ROC Chairs [8], Council Chairs [3], Commissioner Chairs [4], Finance Committee Chair [1], Regional Council [6 per Region x 8 Regions] plus the President” (Hockey New Brunswick, 2022a, #10.1b, p.31). ROC is a Regional Operational Council.

An 18 page fiscal policy discusses budget, signing authority, audit, harmonized sales tax, salaries, expenses, insurance, funds, fees, travel expenses (Hockey New Brunswick, 2022b). Some governance policies (conflict of interest, code of conduct) exist. Hockey New Brunswick has their budget presented at the annual general meeting. New Brunswick Hockey Officials Council (NBHOC) has their own audited financial statements and budget presented at the annual general meeting.

Hockey Nova Scotia

Hockey Nova Scotia is a nonprofit organization having jurisdiction on hockey over the Province of Nova Scotia.

The members of Hockey Nova Scotia (2022a, #3.1, p.2) are: amateur hockey teams, amateur hockey leagues, minor hockey association, female regional executive committees/hockey association, registered on and off ice and team officials, life members, individuals elected and appointed, associate members.

The Board of Directors of Hockey Nova Scotia (2022a) is composed of 13 directors, including Officers [6] (President, Past-President, Vice-President Finance and Administration, Vice-President Hockey Operations, Chair of Minor, Executive Director), Chairs of Councils [3] (Female / Junior / Risk Management, Senior and Adult Recreational), Chair of Elite Hockey, Referee in Chief, Chief Medical Officer, Chair of Diversity and Inclusion Committee. The general assembly elects a majority of directors of the Board of Directors and is composed of officers, Board of Directors, Junior Council Official Delegates, Female Council Official Delegates, Minor Council Official Delegates, Elite Hockey Official Delegates (U18 Major, U16AAA, U15 Major Leagues).

No published financial and governance policies were found, except for conflict of interest rules in the bylaws.



Hockey PEI

Hockey PEI (Prince Edward Island Hockey Association) is a nonprofit organization having jurisdiction on hockey over the Province of Prince Edward Island. Prince Edward Island is divided in 20 associations boundaries and between 3 and 7 zones depending on the Sub-Divisions and Categories (Hockey PEI, 2021, p.40-57).

The members of Hockey PEI (2021) are members of Minor Council, Female Council, Development Council, Junior Council, Senior Council and any minor hockey association, hockey league or hockey team.

The Board of Directors of Hockey PEI (2021, p.5, 13) is composed of 9 (or 10?) directors, including the President, Past-President, Executive Vice-President, Vice-President (Finance and Administration), Manager of Officiating and 5(4?) Council Chairs (Minor, Female, Development, Junior, Senior). The general assembly elects almost all the directors of the Board of Directors and is composed of each of the members of the Board of Directors, six delegates from each of the member Hockey Councils and six members of the Officiating Committee (Hockey PEI, 2021, p.19).

Although some policies are available, no specific financial or governance policies were found. The bylaw 20 of Hockey PEI (2021) refers to a policy for reimbursement of expenses and fees, but the policy was not found. Conflict of interest regulations exist. The Councils have its own constitution, bylaws and regulations.

Hockey Newfoundland and Labrador

Hockey Newfoundland and Labrador is a nonprofit organization having jurisdiction on hockey over the Province of Newfoundland and Labrador.

Members of Hockey Newfoundland and Labrador (2021, p.3) are Minor Hockey Associations; Minor Hockey Leagues; Junior Members, comprised of Leagues and Teams; Senior Members, comprised of Leagues and Teams; Female Members, comprised of Minor Hockey Associations; Female Hockey Leagues.

The Board of Directors is composed of 11 directors, including the President, Past-President, Vice-President, 4 Directors representing divisions (Female, Minor, Senior and Adult Recreation, Junior), Referee in Chief, Hockey Development Chair, Treasurer, and one or two at large director (depending on Past-President).

The general assembly elects all the directors of the Board of Directors and is composed of voting members, namely Minor Hockey Associations members, Minor Hockey Leagues members, Junior Members (each League and each Team), Senior Members (each League and each Team), Female Members, Female Hockey League Members (Hockey Newfoundland and Labrador, 2021, p.7).



An 18 page financial policy discussed purpose, guiding principles, definitions, standards and requirements (budget, financial statements, finance committee meetings, banking, payroll, administrative charge, purchasing, inventory, reimbursements, signing authority, travel expenses, expenses, fees, investments, insurance, honoraria (Hockey Newfoundland and Labrador, 2020a). A distinct 16 page travel and expenses policy exist (Hockey Newfoundland and Labrador, 2020b). A lot of documentation is available, including a policy manual; governance policies covered code of conduct, conflict of interest, privacy, social media, risk management.

Hockey North

Hockey North is a nonprofit organization having jurisdiction on hockey over the Northwest Territories and Nunavut. Hockey North (2017) is divided in two zones Nunavut and Northwest Territories and each zone has their own constitution, bylaws and regulations in addition to Hockey North official documents (Hockey NWT, 2017).

Hockey North (2019) has three classes of members: 1) Members (voting), 2) Associated Members (non-voting) (registered participants (Minor Hockey Associations, Leagues, and Teams) and 3) Life Members (non-voting).

The Board of Directors is composed of up to 11 directors, namely President, Past-President, Chair hockey NWT, Chair hockey Nunavut, Zone Directors NWT [3], Zone Directors Nunavut [3], Referee in Chief. The general assembly electing all the directors of the Board of Directors is composed of 11 directors.

No published financial and governance policies were found.

Comparison of Members regarding Governance

This section compares the governance of the various 13 provincial and territorial members in Canada, more specifically regarding language availability of information, number of Board members, committees, strategic planning and existence of governance policies.

Availability of information in English and en français

“The official language of Hockey Canada are English and French.” (Hockey Canada, 2022b, by-laws par. 6.1, p.23) Hockey Canada has a bilingual website. However, all Members’ websites are in English, except for Hockey Québec, which is in French with some documents in English, and Hockey New Brunswick, which is in English and French. Some websites have a Google translate button. Table 1 summarizes the languages used for the websites of the members.

Hockey New Brunswick (2022a, #3.8 p.15) has in their bylaws: “Whereas HNB is a provincial service organization that provides programs and services to Anglophone and Francophone New Brunswickers across the province, English and French shall be the official languages of HNB.”



Number of Board Members

Table 1 presents the number of Board members. Most of the time, the numbers are up to a certain total, mainly depending on the Past-President, who is usually attending only for one year after the election of the new President. There is also a distinction between the number of directors elected or appointed. Sometimes the election is not at the general assembly level of the organization, but at another level within the organization.

The range goes from 7 (Eastern Ontario) to 23 directors (Saskatchewan) with a median of 10 and an average of 12. Hockey Canada is at 9 directors at the moment, but Cromwell (2022b) proposes to increase it to 13 directors. Most directors are elected with Nova Scotia as an exception, with almost 50%/50% split between elected and appointed.

Table 1 - Hockey Canada Members - Number of Board Members and Websites

Name	Number of Board Members			Website	
	Total	Elected	Named / Appointed	in ENGLISH	En FRANçais
Hockey Canada	9	9	-	EN	FR
BC Hockey	10	9	1	EN	
Hockey Alberta	9	9	-	EN	
Hockey Saskatchewan	23	23 (7+16)	-	EN	
Hockey Manitoba	10	9	1	EN	
Hockey Eastern Ontario	7	7	-	EN	
Hockey Northwestern Ontario	13	13	-	EN	
Ontario Hockey Federation	9	9	-	EN	
Hockey Québec	9	7	2		FR
Hockey New Brunswick	18	14	4	EN	FR
Hockey Nova Scotia	13	7	6	EN	
Hockey PEI	9 (or 10?)	8 (or 9?)	1	EN	
Hockey Newfoundland and Labrador	11	11	-	EN	
Hockey North	11	11	-	EN	

Source: website of various organizations (see Appendix A)

Names and Number of Committees

A Board of Directors exists for all members and they have some Committees / Councils / Commissions / Groups (“committees”). Table 2 presents the various committees in each hockey organizations in Canada and the number of committees. An effort was made to group the committees based on their related roles, such as nomination, governance, finance, audit, risk management, officiating, discipline, appeals, divisions (Minor, Junior, Female, Elite, Senior). The summary distinguishes the various committees per their type, namely standing, divisional, advisory, other, groups, task teams, forums. Ontario Hockey Federation (2022a) distinguishes Standing committees between Policy and Operations.



Table 2 - Hockey Canada Members – List of Committees / Councils / Groups

Name of committees	BC	AB	SK	MB	EO	NO	OF	QC	NB	NS	PEI	NL	N
Board of Directors	B	B	B	B	B	B	B	B	B	B	B	B	B
Executive									SC	SC			
Council Executive												SC	
Nominating / Nomination	SC	OC	X		X			SC		SC	SC	SC	
Governance-Nomination							SC						
Governance	SC	SC	X		X							SC	
Évaluation du Conseil d'administration et du directeur général								SC					
Strategic Planning			X										
Constitution							SC		SC				
By law Revision										SC			
Finance	SC			X		X	SC		SC	SC	SC		
Finance and management					X								
Financial Capital			X										
Investment			X										
Audit							SC						
Audit & Finance			X									SC	
Audit, Finance & Risk		SC											
Vérification des politiques								SC					
Risk Management	SC						SC	SC		SC		SC	
Risk Management and Compliance			X										
Risk & Safety						X							
Risk, Conduct & Safety (or Risk, Safety and Conduct Management)									SC				
Insurance – Risk Management													X
Human Resources	SC				X								
Personnel							SC		SC				
Human Resources & Personnel												SC	
Administration Management				X									
Organizational Advisory		SC										SC	
Officiating					X						SC	SC	
Officiating Development							SC						
Officials Council Executive									X				
Conduct	SC												
Discipline				X				SC					
General Discipline				X									
Discipline and Ethics											SC		X
Appeals	OC		X	X	X		SC				SC		X
General Appeal				X									
Discipline Appeal				X									
Registration Appeal				X									
General Dispute Appeal				X									
Protest				X									
Minor Council Discipline and Appeals					X								
Appeals / Ombudsman									SC				



Name of committees	BC	AB	SK	MB	EO	NO	OF	QC	NB	NS	PEI	NL	N
Dispute and Appeals Resolution												SC	
Resolution										SC			
Program Standards												SC	
Standards					X								
Minor / Minor Hockey Council	DC			DC	DC	X	DC		DC	DC	DC	DC	
Minor-Junior							DC						
Junior / Junior Council / Junior Hockey Commission	DC			DC	DC		DC		DC	DC	DC	DC	
Female / Female Council / Female Hockey Commission	DC			DC					DC	DC	DC	DC	
Elite / Elite Hockey Commission									DC	DC	DC		
High Performance					DC								
Hockey Excellence					X								
Senior and Adult Recreational				DC						DC		DC	
Senior Hockey Council									DC		DC		
Adult Male	DC												
Development / Development Council	SC			X		X			SC		SC	SC	
Competitions							SC						
Member Engagement			X										
Credentials									SC		SC		
Diversity and Inclusion										SC			
LOR (Lake Ontario Region) Review							SC						
Registration			X				SC						
Technical Directors							SC						
Executive Directors							SC						
Scholarship							SC						
Awards									SC				
U18 AAA Board of Governors					X								
OWHA (Ontario Women's Hockey Association)							X						
Commission permanente des régions								X					
Coaching Advisory and Delivery Group	AG												
Female Program of Excellence Advisory and Delivery Group	AG												
Female U18 AAA Advisory and Delivery Group	AG												
Male Program of Excellence Advisory and Delivery Group	AG												
Male U18 AAA Advisory and Delivery Group	AG												



Name of committees	BC	AB	SK	MB	EO	NO	OF	QC	NB	NS	PEI	NL	N
Officiating Advisory and Delivery Group	AG												
Player Development Advisory and Delivery Group	AG												
Safety Advisory Group	AG												
School Programming Advisory Group	AG												
Credentials Committee Work Group	G												
Minor Hockey Organizational Development Work Group	G												
Indigenous Participation Work Group	G												
Minor Championship Task Group	G												
Minor Discipline Task Group	G												
Minor Operations Task Group	G												
Minor Relations and Communications Task Group	G												
Return to Hockey Implementation Task Team					G								
High Performance Task Team					G								
Equity, Diversity and Inclusion Task Team					G								
Accredited Schools Task Team					G								
Committees (Ad Hoc), Work or task groups (as needed)	X	X	X	X	X	X	X	X	X	X	X	X	X
Total of SC	6	3	-	-	-	-	14	5	9	7	8	10	-
Total of DC	4	-	-	4	3	-	3	-	6	5	5	4	-
Total of AG	9	-	-	-	-	-	-	-	-	-	-	-	-
Total of OC	1	1	-	-	-	-	-	-	-	-	-	-	-
Total of G	7	-	-	-	4	-	-	-	-	-	-	-	-
Total of X	1	1	11	12	11	5	2	2	2	1	1	1	4
Total	28	5	11	16	18	5	19	7	17	13	14	15	4

Source: by-laws and regulations (BC Hockey (2018, 2022a); Hockey Alberta (2021, 2022); Hockey Eastern Ontario (2022a; 2022d); Hockey Manitoba (2022); Hockey New Brunswick (2022a); Hockey Newfoundland and Labrador (2021, 2022a); Hockey North (2017, 2019); Hockey Northwestern Ontario (2022a, 2022c); Hockey Nova Scotia (2022a, 2022b, 2022c, 2022d); Hockey NWT (2017); Hockey PEI (2021, 2022a); Hockey Québec (2021a, 2022a); Hockey Saskatchewan (2022a); Ontario Hockey Federation (2021b, 2022a)) on website of various organizations (see Appendix A)

Note: B = Board of Directors; SC = standing committee; DC = divisional committee; AG = advisory and delivery committee or group; OC = other committees; G = work and task groups; X = existence without precision on type



Committees are intended to encompass various terms used, for example: Committees / Councils / Commissions / Groups. Most have some standing committees, advisory and delivery committees or groups, other committees, work or task groups. BC Hockey (2022a, p.55) defined work groups as groups “to undertake a specific issue or project that is to be completed within a defined period of time and provide a report to the Board”, and task groups as a group “to assist the Society in completing specific operational plan tasks”.

The count of committees may vary as the list and the types of committees are not always up-to-date in the various documents (constitution, by-laws, regulations, websites). The name of some committees does not always clearly distinguish their roles and level of responsibility.

It may be interesting to simplify the organizational structure and facilitate the understanding of the roles for someone moving from one province to another. It is not always clear if the committees are reporting to the Executive Director, the Board of Directors or the general assembly.

Strategic Planning

Table 3 presents the existence or not of a strategic plan by Hockey Canada and its members. Only six members have a strategic plan. Only three members have a plan covering beyond 2023. The content varies from 1 page to 27 pages. Maybe one reason of not having a strategic plan is the focus on operations instead of more strategic governance. It would be relatively easy to adopt most of the content of another member, as it is probably not that different between members.

Table 3 - Hockey Canada Members - Strategic Planning

Name	Strategic plan (last version)	Pages
Hockey Canada	2017 – 2022	16p.
BC Hockey	2022 – 2025	15p.
Hockey Alberta	n/a	-
Hockey Saskatchewan	2022 – 2025	27p.
Hockey Manitoba	n/a	-
Hockey Eastern Ontario	2022 – 2027	1p.
Hockey Northwestern Ontario	2016 – 2021	1p.
Ontario Hockey Federation	n/a	-
Hockey Québec	2017 - 2022	22p.
Hockey New Brunswick	2020	1p.
Hockey Nova Scotia	n/a	-
Hockey PEI	n/a	-
Hockey Newfoundland and Labrador	n/a	-
Hockey North	n/a	-

Source: BC Hockey (2022c); Hockey Canada (2017); Hockey Eastern Ontario (2022c); Hockey Québec (2017) Hockey New Brunswick (2020); Hockey Northwestern Ontario (2016); Hockey Saskatchewan (2022c) on website of various organizations (see Appendix A)
n/a = not available on public website



Existence of Governance Policies

Most members have a lot of documentation and some policies. Most of the policies are related to hockey operations. A much lower number of policies are addressing directly the multiple governance challenges (code of conduct, conflict of interest, confidentiality, privacy, conflict resolution, safety, social media, risk management). No published governance policies were found for Alberta, Manitoba, Québec, Nova Scotia, Prince Edward Island and North.

BC Hockey makes a lot of effort on its governance front, with many documents (*Policy Manual - 2022e*, *Hockey Administration Guide - 2019*). The terms of reference by BC Hockey (2018) describe the mandate, key duties, authority, composition, meetings, resources, reporting and date of approval. BC Hockey (2022e) also has a governance chart presenting succinctly the various committees. Those are good examples to inspire other members.

Comparison of Members regarding Finances

This section compares the financial dimension of the various 13 provincial and territorial members in Canada, more specifically regarding the existence of financial policies, the year end, the availability of financial statements, the requirements for audit, the availability of annual reports, and the preparation of a budget.

Existence of Financial Policies

No published financial policies were found for Alberta, Manitoba, Québec, Nova Scotia, Prince Edward Island and North. Limited financial policies were published for other members.

Three members have a detailed financial / fiscal policy with 18 pages (Ontario Hockey Federation, 2021c; Hockey New Brunswick, 2022b) and 16 pages (Hockey Newfoundland and Labrador, 2020a) respectively. The financial policies discuss a range of topics in financial management: signing authority, audit, budget, salaries, expenses, purchasing, investments, insurance, honoraria, funds, fees, donations, harmonized sales tax, travel expenses, financial statements, finance committee meetings, banking, payroll, administrative charge, purchasing, inventory, reimbursements, trophy return. Hockey Newfoundland and Labrador (2020b) also has a distinct 16 page travel and expenses policy.

BC Hockey (2022b, p.23-27) has a detailed *Policy Manual* with a number of financial (financial administration, purchase, expenses, reserve funds) and governance policies (conflict of interest, meetings, risk, conduct, safety, privacy). BC Hockey (2019) also publishes a detailed *Hockey Administration Guide*.



Comparison of Year end

The year end of the various members is different. Table 4 presents the year end for each organization. The year end chosen by the members spread over March 31 [5 occurrences], April 30 [4 occurrences], May 31 [1 occurrence], July 31 [1 occurrence] and Unknown [2 occurrences]. The Fiscal year end of Hockey Canada is June 30 (Hockey Canada, 2022b, by-laws par. 5.1, p.23).

All organizations should have a consensus on the year end to adopt a unique year end for all of them. This would help in comparing the various members' information on the same period. May 31 or June 30 is probably a good choice of year end considering the hockey season, which is "the year beginning June 1 and ending the following May 31" (Hockey Canada, 2022b, reg. A(38), p.69). This may reduced the audit fees if the audit is performed during the end of Spring / early Summer, which is less busy period for chartered professional accountants (CPA).

Availability of Financial Statements and Audit

Table 4 presents the availability of financial statements for each organization. Only four members have financial statements on their websites. Although some documents may not be publicly available, they may be (and should be) available to members through direct communication for the annual general meeting. Financial statements are referring to a full set of financial statements, including accompanying notes (Brouard, 2014). In some cases, only extracts of financial statements or a summary of financial information provided (for example, total revenues and assets).

Ontario Hockey Federation and Hockey Québec are good examples with disclosure of the full set of audited financial statements or most of it.

No financial information or annual reports are publicly available for the major junior leagues (Western Hockey League (WHL), Ontario Hockey League (OHL) or Ligue de hockey junior majeur du Québec (LHJMQ) / Québec Major Junior Hockey League (QMJHL)). The only information found for those three leagues are related to a lawsuit (CHL, 2017; Court of Queen's Bench of Alberta, 2016; KPMG, 2016a, 2016b; O'Reilly, 2016). More information may appear following claim on remuneration and working conditions by junior players (World Association of Icehockey Players Unions (WAIPU), 2022).

Table 4 also presents the audit requirements for each organization. Almost all of them have the audit requirement in their bylaws. Directors of Hockey Newfoundland and Labrador (2020a) have the option to conduct a review engagement rather than an audit.



Availability of Annual Report

Table 4 presents the availability of annual reports for each organization. Only five members have annual reports on their websites. Hockey Nova Scotia, Hockey Québec and Hockey Alberta are good examples with disclosure of annual reports over a long period (10 years).

Annual Report may include messages from the President or Executive director, vision, mission, values, programs, priorities, reports of committees, statistics on participants, statistics on social media, clinics and training, districts / zones, award winners, draft success, stories, league winners, financial information, partners, Board members, staff, contact information and photos. The Annual Report of Hockey Alberta is combined with its foundation (Hockey Alberta and Hockey Alberta Foundation, 2022).

Following the pressures and the lack of previous disclosure of information, Hockey Canada have decided to add on their website since December 2022 the audited financial statements for the year ended 2017, 2018, 2019, 2020, 2021 and 2022 and the annual reports for those years.

Table 4 - Hockey in Canada - Financial Statements and Annual Report

Name	Year end	Financial statements	Audit per Bylaws	Annual reports	Budget
Hockey Canada	June 30	2017-2022	Yes	2017-2022	n/a
BC Hockey	March 31	n/a	Yes	2018-2022	Yes
Hockey Alberta	July 31	2020-2022	Yes	2013 - 2021	n/a
Hockey Saskatchewan	April 30	2022	Yes	n/a	Yes
Hockey Manitoba	?	n/a	?	n/a	n/a
Hockey Eastern Ontario	April 30	n/a (% only)	Yes	2022	n/a
Hockey Northwestern Ontario	March 31	n/a	Yes	n/a	n/a
Ontario Hockey Federation	April 30	2018-2022	Yes	n/a	n/a
Hockey Québec	March 31	2013 – 2022 (extracts)	Yes	2013 - 2022	Yes
Hockey New Brunswick	March 31	n/a	Yes	n/a	Yes
Hockey Nova Scotia	?	n/a	Yes	2011 - 2022	Yes
Hockey PEI	May 31	n/a	Yes	n/a	Yes
Hockey Newfoundland and Labrador	April 30	n/a	Yes (or Review)	n/a	Yes
Hockey North	March 31	n/a	Yes	n/a	Yes
Western Hockey League (WHL)		n/a		n/a	
Ontario Hockey League (OHL)		n/a		n/a	
Ligue de hockey junior majeur du Québec (LHJMQ) / Québec Major Junior Hockey League (QMJHL)		n/a		n/a	

Source: annual reports, bylaws and website of various organizations (BC Hockey (2022d); Hockey Alberta and Hockey Alberta Foundation (2022); Hockey Canada (2021; 2022b, by-laws par. 5.1, p.23; 2022g; 2022h); Hockey Nova Scotia (2022e); Hockey Québec (2021b; 2022c); Hockey Saskatchewan (2022b)) (see Appendix A)

Note: ? = unknown; n/a = not available on website



Preparation of Budget

Eight members have a mention of having to prepare a budget for approval by its members. For example, Hockey New Brunswick has their budget presented at the annual general meeting. Table 4 presents the existence or not of a budget. However, no budget were found on any of the websites. No budget numbers were provided to compare with actual numbers in the financial statements. However, the information should be available and available.

Summary of Assets and Revenues

Table 5 presents summaries of total assets and revenues from publicly available information. Information was obtained for only 4 members plus Hockey Canada. It appears to be information from the larger associations (except for BC Hockey). Maybe the explanations is a resource challenge for smaller associations.

Table 5 - Hockey in Canada – Summary of Total Assets and Total Revenue

Name	Total assets \$	Total revenues \$	Date of information	Note
Hockey Canada	153,330,483	61,902,779	June 30, 2021	*
	119,047,023	57,965,967	June 30, 2022	
BC Hockey	n/a	n/a		
Hockey Alberta	4,160,692	7,801,989	July 31, 2022	
Hockey Saskatchewan	5,072,149	4,248,829	April 30, 2022	
Hockey Manitoba	n/a	n/a		
Hockey Eastern Ontario	n/a	n/a		
Hockey Northwestern Ontario	n/a	n/a		
Ontario Hockey Federation	5,654,838	6,592,303	April 30, 2022	
Hockey Québec	9,706,393	6,812,679	March 31, 2022	
Hockey New Brunswick	n/a	n/a		
Hockey Nova Scotia	n/a	n/a		
Hockey PEI	n/a	n/a		
Hockey Newfoundland and Labrador	n/a	n/a		
Hockey North	n/a	n/a		

Source: website of various organizations (see Appendix A) and financial statements or annual reports (Hockey Canada, 2022h; Hockey Alberta and Hockey Alberta Foundation (2022); Hockey Québec (2022c); Hockey Saskatchewan (2022b); Ontario Hockey Federation (2022d))

Note: * obtained through *Access to Information Act* (ATIA) request (Brouard, Pilon and Webb, 2022a), not on Hockey Canada website until December 2022

Issues and questions on governance and transparency

The challenge of transparency is common among nonprofits (Elson, Glass and Pole, 2022). A call for more transparency in the nonprofit sector was made by Minister Ablonczy, especially for organizations benefitting from government funding and public generosity (Cromwell, 2022b). In hockey, the question of transparency (or lack thereof) is at the national, provincial / territorial and local levels.

The specific transparency scandal in hockey has been examined by Brouard, Pilon and Webb (2022a), Brouard, Webb and Pilon (2022) and Pilon, Webb and Brouard (2022). It may not be a consolation, but lack of transparency or opacity is not limited to Canadian organizations (Reid, 2018). Cromwell (2022b, p.64) also found some accountability and transparency issues at Hockey Canada and suggests that “a not-for-profit corporation should strive to attain a high degree of transparency and accountability to its members and other stakeholders”.

Even if the official languages of Hockey Canada are English and French, most provinces, except Québec and New Brunswick, do not count francophones as prime stakeholders. Francophones are not well served in their own language in the rest of Canada. It is also not possible or very difficult to formally request to play hockey in French or make a francophone team in the rest of Canada.

As seen in this research note, the question of transparency at the provincial / territorial level can be improved as a way to avoid scandals like Hockey Canada has faced. The issue is to have more policies, more disclosure of financial information, annual reports, budgets, and more information about the coverage of the governance responsibilities. In some cases, as for the audited financial statements, since it is a requirement of the corporate law and in the bylaws, they are probably prepared. However, availability of such documents to a large audience of stakeholders is highly desirable.

The question of financial transparency is not only at the national or provincial level, but also at the local level. For example, there are some issues in Hockey Laurentides-Lanaudière, one of the fourteen regional associations in Hockey Québec, regarding minor hockey (Leclerc, 2022). In this specific case, the issues are the management of money for referees, such as more than \$30,000 per year from the 500 referees paying \$60 per year per referee that should be dedicated to supervision, travel expenses and other expenses. Another issue is a grant obtained from Hockey Québec for referees. However, the funds are not totally used for referees.



Recommendations on governance and finances

A number of recommendations are proposed regarding governance and finances of members and hockey in Canada.

- Review by all members to adopt a more similar set of standing committees and advisory committees. A national group may collaborate on the review and may help reduce the burden of work for every member by collaborating and providing consistency across Canada.
- Review and streamline the terminology used for committees (standing, divisional, advisory, council, commission, work and task groups).
- Review and update the bylaws and regulations with a list of all committees (standing committees, other committees / councils / commissions / groups).
- Prepare a figure with the organizational structure focusing on governance roles and all committees involved, in addition to an internal organization chart. BC Hockey (2022e) is a good example of a governance chart.
- Review the bylaws and regulations on financial and governance matters.
- Prepare or review terms of references for all roles and responsibilities. Terms of reference should be available for all committees and should be reviewed on a regular basis. Recent terms of reference for all committees should be in a separate document, which is easier to revise and update compared to bylaws. Good examples of Terms of references to inspire all members are probably BC Hockey (2018) and Hockey Canada (2022b).
- Adopt a financial policy. Good examples to inspire all members are probably Ontario Hockey Federation (2021c), Hockey New Brunswick (2022b) and Hockey Newfoundland and Labrador (2020a, 2020b).
- Prepare annual report and disclose the annual reports for the previous 10 years.
- Disclose an annual full set of audited financial statements for the previous 10 years.
- Adopt a common year end for Hockey Canada and all members to facilitate the comparison between members. The year end date should be selected to consider the operations of the members, such as May 31 or June 30.
- Consider distinguishing policies and procedures in separate documents.
- Prepare a strategic plan or update the existing strategic plan every 3 years.
- All members should enter into an agreement to collaborate and adopt similar practices on financial and governance matters by choosing best practices.
- Create a national working group or multiple working groups of all members of hockey in Canada to propose a uniform way in handling a series of financial and governance matters and to propose standard documentation. Some uniformity already exists in the structure of websites.



Conclusion

Since the Hockey Canada crisis in the summer of 2022, the question of governance and transparency has become a central/endemic to hockey operations in this country (Pilon, Webb and Brouard, 2022). Some of the suggestions on governance found by Cromwell (2022b) for Hockey Canada may be translated in reflections on governance at the member and local levels.

Even if the focus of the recommendations were more on financial and governance matters, some of them may apply on other matters and challenges, because we could assume a lack of uniformity in these other matters as well. Among the other challenges, Cromwell (2022b, p.13) mentioned: “the toxic culture of the sport and the requirements for broader culture change, the additional support required for women’s hockey, the eligibility criteria for Hockey Canada Members, the support, or lack thereof, afforded to para hockey, the relationship between Hockey Canada and the Canadian Hockey League/Canadian Junior Hockey League and the challenges with respect to the ‘Residential Restriction Rule’ as well as the Major Junior path (also referred to as the ‘Canadian Development Model’) versus the NCAA path”.

After all, the opacity in terms of governance and finances is not limited to Hockey Canada and its members. All nonprofits and charities should be encouraged to post all annual reports, complete audited financial statements, policies and practices on their websites.

The difficulty of implementing some recommendations may lie in the considerable effort already made by volunteers.

“There is often a much simpler way of doing things – if you make the effort to look for it.”

Edward de Bono

“The achievements of an organization are the results of the combined effort of each individual.”

Vince Lombardi



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Appendix A Hockey Canada Members and Associate Members

Location	Name	Website
Members / Branches (13)		
Saanichton, BC	BC Hockey (include Yukon)	www.bchockey.ca
Red Deer, AB	Hockey Alberta	www.hockeyalberta.ca
Regina, SK	Hockey Saskatchewan	www.hockeysask.ca
Winnipeg, MB	Hockey Manitoba	www.hockeymanitoba.ca
Thunder Bay, ON	Hockey Northwestern Ontario	www.hockeyhno.com
Ottawa, ON	Hockey Eastern Ontario	www.hockeyeasternontario.ca
Cambridge, ON	Ontario Hockey Federation	www.ohf.on.ca
Saint-Léonard, QC	Hockey Québec	www.hockey.qc.ca
Fredericton, NB	Hockey New Brunswick	www.hnb.ca
Darmouth, NS	Hockey Nova Scotia	www.hockeynovascotia.ca
Charlottetown, PEI	Hockey PEI	www.hockeypei.com
Grand Falls-Windsor, NL	Hockey Newfoundland and Labrador	www.hockeynl.ca
Yellowknife, NWT	Hockey North (include Northwest Territories and Nunavut)	www.hockeynorth.ca
Associate Members (12)		
Ottawa, ON	Aboriginal Sport Circle	www.aboriginalsportcircle.ca
Mississauga, ON	Canadian Deaf Ice Hockey Federation	cdifh.deafhockey.com
Zurich, SW	International Ice Hockey Federation	www.iihf.com
	Canadian Amputee Hockey Committee	www.canadianamputeehockey.ca
Scarborough, ON	Canadian Hockey League	www.chl.ca
New York, US	National Hockey League	www.nhl.com
Ottawa, ON	Canadian Armed Forces	www.forces.gc.ca
Ottawa, ON	U Sports	usports.ca/
Toronto, ON	National Hockey League Players' Association	www.nhlpa.com
Kingston, ON	Canadian Ball Hockey Association	www.canadaballhockey.ca
	Canadian Junior Hockey League	www.cjhlhockey.com
Toronto, ON	Canada Inline	www.canadainline.com
Major Leagues (3)		
	Canadian Hockey League (CHL)	www.chl.ca
	Western Hockey League (WHL)	www.whl.ca
	Ontario Hockey League (OHL)	www.ontariohockeyleague.com
	Ligue de hockey junior majeur du Québec (LHJMQ) / Québec Major Junior Hockey League (QMJHL)	www.lhjmq.qc.ca www.theqmjhl.ca
University Associations		
	Atlantic University Sport (AUS)	www.atlanticuniversitiesport.com
	Canada West (CW)	www.canadawest.org
	Ontario University Athletics (OUA)	www.oua.ca
	Réseau du sport étudiant du Québec (RSEQ)	www.rseqhockey.com

