

Compliance Update Number Two: Canada's Supply Chain Transparency Reporting Act



This update is the second instalment in a series focused on compliance with the Supply Chains Act.

In this series, I will be examining best practices for compliance with S-211, the Fighting Against Forced Labour and Child Labour in Supply Chains Act ("Supply Chains Act") including recommendations set forth in the Guidance for Entities ("New Guidance") published by Public Safety Canada on November 15, 2024. In addition to compliance with the Supply Chains Act, the series will also address steps businesses can take to prevent and to reduce the risk that forced labour or child labour is used in business operations and supply chains.

In referencing the New Guidance, we note that Public Safety Canada has indicated that the New Guidance does not constitute legal advice. However, it does provide Public Safety Canada's current interpretation of the Supply Chains Act.

Here is the second set of notes on compliance addressing commonly asked FAQ's.

Portal open for filing

Public Safety Canada has opened the portal ([Complete the Questionnaire and Submit Your Report](#)) for reporting entities and federal government institutions to file their reports as

required under Canada's Supply Chains Act.

Questionnaire

For reporting entities that filed reports in 2024, and for those businesses who are filing for the first time, a reminder that the online questionnaire collects information that responds to the Supply Chains Act's reporting requirements and is the mechanism for submitting an annual report to Public Safety Canada.

The questionnaire is mandatory and considered complete if all of the required fields have been responded to and a report that meets the requirements of the Supply Chains Act has been uploaded after completion of the questionnaire.

Prior year reports

Reporting entities are required to post their most recent report under the Supply Chains Act in a prominent place on their website. It is to be posted once the report is provided to Public Safety Canada. Reporting entities are not required to continue to post prior year reports although Public Safety Canada encourages reporting entities to keep prior year reports posted.

Attestation

Reports must be approved by the governing body of the reporting entity. The report must contain a statement that indicates that the report is approved by the governing body and signed by at least one member of the governing body. The statement must be accompanied by the full name, title, of the signatory as well as the date of signing and a wet or digital signature accompanied by the statement that "I have authority to bind ____ (name of entity)."

While Public Safety Canada has published a suggested form of

the attestation, use of the suggested form is not mandatory.

Providing reports to shareholders

Reporting entities that are incorporated under a federal Canadian law must provide copies of their reports to each of their shareholders. This distribution requirement can be met if the reports are provided to shareholders utilizing the reporting entity's standard form of delivery. In other words, provide or make the report available to shareholders in the same manner as the reporting entity ordinarily provides or makes available its annual financial statements.

Read the original article on GowlingWLG.com

The content of this article is intended to provide a general guide to the subject matter. Specialist advice should be sought about your specific circumstances.

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