

# Perquisites Policy

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|-----------------------------|--|----------------------------|------------------|
| <b>Section:</b>             | Finance                                  | <b>Policy No.:</b>         | Fin. 8.0         |
| <b>Applicability:</b>       | All employees and the Board of Directors | <b>Effective Date:</b>     | January 30, 2024 |
| <b>Approval Authority:</b>  | Board of Directors                       |                            |                  |
| <b>Date of Last Review:</b> | February 11, 2025                        | <b>Last Revision Date:</b> |                  |

## POLICY

Community Living Owen Sound and District (CLOS&D) is committed to being accountable for the public funds it receives.

This policy sets out provisions and rules for perquisites (also referred to as perks) that are allowable and those that are not while meeting the requirements of the Broader Public Sector Perquisites Directive Aug 2011, issued under the Broader Public Sector Accountability Act, 2010

## SCOPE

The rules set out under the Broader Public Sector Perquisites Directive **do not** apply to the following:

- Collective agreement provisions
- Insured benefits
- Items generally available on a non-discriminatory basis for all or most employees (ie. An employee assistance program, pension plan)
- Health and safety requirements (ie. provision of work boots)
- Employment accommodations made for human rights and/or accessibility considerations
- Expenses covered under the Travel Expense Policy

## PRINCIPLES

This policy is based on three key principles:

**Accountability-** the agency is accountable for use of public funds. All expenditures will be used to support Agency mission, vision, values and guiding principles.

**Transparency-** the agency is transparent to all stakeholders. The rules for perquisites are clear and easily understood.

**Value for Money-** the agency will use funds, including public funds, prudently and responsibly.

## **NON-ALLOWABLE PERQUISITES**

For further clarity, the following privileges are considered perks and so are prohibited:

- Club membership for personal recreation or socializing purposes, such as a fitness clubs, golf clubs or social clubs.
- Seasons tickets to cultural or sporting events other than those sponsored or provided by the agency
- Clothing allowance not related to health and safety or special job requirements
- Access to private health clinics and medical services outside those provided by the provincial health care system or by the agency's group insured benefit plans
- Professional advisory services for person matters, such as tax or estate planning

These privileges cannot be provided by any means, including;

- An offer of employment letter, as a promise of a benefit
- An employment contract, or
- A reimbursement of an expense

### **Allowable Perquisites**

An allowable perquisite is one that is demonstrated to be a business-related requirement for the effective performance of an individual's job. Only in these limited and exceptional circumstance will the perquisite be allowed.

Only the Chief Executive Officer can approve allowable perquisites for the employees and only the Board of Directors can approve allowable perquisites for the Chief Executive Officer.

Approval must be received from the Chief Executive Officer before offering or providing special consideration.

### **Record-Keeping and Compliance Reporting**

All approved requests for exceptional circumstances must be well-documented, including the approved business case, terms and conditions of the arrangement, and time limits. If an exceptional circumstance is approved for one employee only, the approver and the employee must also complete a signed agreement regarding the exceptional circumstances.

The Finance Department will generate a summary of allowable perquisites that exceed nominal value annually. The summary will be provided to the Chief Executive Officer to review and provide the Board of Directors. The summary will be made publicly available on the web site on an annual basis if applicable. Personal information will not be provided.

### **Policy Evaluation**

Barring unforeseen developments, this policy will be reviewed in Q1 2027

## **Related Documents**

Broader Public Sector Accountability Act 2010

Broader Public Sector Perquisites Directive, August 2011

## **Forms**

N/A