



Perquisites Policy

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Approved by:	Executive Director	Approval Date:	08/07/2024

PURPOSE

The purpose of this policy is to set out the rules on perquisites in accordance with the *Broader Public Sector (BPS) Perquisites Directive* under the Ontario *Broader Public Accountability Act*. The directive provides for accountability and transparency, and to ensure that government funds are used prudently and responsibly. The Act sets out provisions for perquisites that are allowable and those that are not.

The requirements set out in this policy are intended to ensure accountability of public funds and transparency for designated broader public sector organizations; contributing to greater alignment with the high standards expected in ministries and agencies of the Government of Ontario.

This policy applies to all employees, volunteers, Foster Caregivers, Board of Directors, and students. Where applicable for union employees, the Society is in compliance with the CUPE Local 1797 Collective Agreement.

DEFINITION

Perquisite: a privilege that is provided to an individual or to a group of individuals that provides a personal benefit and is not generally available to others. A business-related requirement is not a perquisite.

POLICY

This policy will abide by the *Broader Public Sector (BPS) Perquisites Directive* under the Ontario *Broader Public Accountability Act*.

It does not apply to:

- Provisions in Collective Agreement
- Insured benefits
- Items available on a non-discriminatory basis for most employees (e.g., EAP)
- Health and safety requirements
- Accommodations made for human rights/or accessibility considerations
- Expenses covered under the Society's policies on travel, meals, and hospitality

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In addition, under no circumstances, are the following perquisites permitted:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- Seasons tickets to cultural or sporting events
- Clothing allowances not related to health and safety or special job requirements
- Access to private health clinics – medical services outside those provided by the provincial health care system or by the employer’s group insured benefit plans
- Professional advisory services for personal 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
- A reimbursement of an expense

The perquisites policy and a summary of perquisites provided are made publicly available on the Society’s website on an annual basis, in conjunction with the release of Financial Statements.

PROCEDURES

1. If a perquisite were to be provided to an employee, it must be documented in writing, approved by the Executive Director and a copy of the approval provided to Human Resources for inclusion in the employee’s file.
2. Perquisites involving the use of Society Resources for personal or commercial purposes not relating to an individual’s responsibilities to the Society or the extension of favourable commercial terms provided by Society suppliers which are not otherwise available to the general public must be approved by the Executive Director.
3. If a perquisite were to be provided to the Executive Director, it must first be subject to Board review and consent, and then the perquisite must be documented in writing and approved by the Board Chair.
4. The Society is obliged to publicly disclose, at least on an annual basis, summary information regarding perquisites. Accordingly, all perquisite approvals will be provided to the Director of Finance and Corporate Services or their designate to assist in the compilation of perquisite data for publication on the Society’s website.

REFERENCE

Ontario Broader Public Accountability Act
Broader Public Sector (BPS) Perquisites Directive