

HUMAN RESOURCES Policy and Procedures

Approved By:	Executive Director	Policy No:	HR 4-70
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References:	Broader Public Sector Accountability Act, 2010		

PERQUISITES

1.0 PURPOSE

The purpose of this Policy is to set out the rules that govern and raise the level of accountability and transparency with respect to the use of perquisites by the Agency.

2.0 SCOPE

This Policy applies to all persons associated with the organization, including employees, board and committee members, volunteers, and resource caregivers.

This Policy does not apply to provisions under the Collective Agreement, health and safety, or employment accommodations made for human rights and/or accessibility considerations.

3.0 DEFINITIONS

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

4.0 POLICY STATEMENT

- 4.1 Under the authority of the Broader Public Sector Accountability Act, the Government of Ontario has issued a directive that sets out the provision for perquisites that are allowable and those that are not. The Children's Aid Society of Oxford County ensures that procedures regarding *perquisites* (perks) are in place and communicated to the Board of Directors and staff members on a regular basis.
- 4.2 A perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job.
- 4.3 The Children's Aid Society of Oxford County does not allow the following perquisites under any circumstance:

- a. Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- b. Season tickets to cultural or sporting events.
- c. Clothing allowance unrelated to health and safety or special job requirements.
- d. Access to private health clinics or medical services outside those provided by the provincial health care system or by the employer's group insured benefit plan.
- e. Professional advisory services for personal matters, such as tax or estate planning.

4.3.1 These perquisites cannot be provided by any means, including an offer of employment, as a promise of a benefit, an employment contract, or reimbursement of expense.

4.4 Summary information about allowable perquisites is made publicly available.

5.0 PROCEDURES

5.1 A perquisite may be allowed in limited and exceptional circumstances where it can be demonstrated to be a business-related requirement for the effective performance of an individual's job.

5.2 In such cases, the circumstances are documented demonstrating the requirements noted. The documentation is sent to the Executive Director who has the authority to approve the request. In the case of the Executive Director, the authority to approve resides with the Board of Directors.

5.3 If approved, copies of the documentation are forwarded to the Finance Department for payment purposes and Human Resources for disclosure purposes. Summary information regarding allowable perquisites is made publicly available.

6.0 RELATED DOCUMENTS

None

7.0 APPENDICES

None