

	POLICIES AND PROCEDURES	Policy No:	BPSAA 5
SECTION:	Broader Public Sector Accountability Act	Version #:	
SUB-SECTION:		Original D:	May 13, 2022
SUBJECT TITLE:	Perquisites	Revised D:	
APPLIES TO:	CLSL Association	Reviewed D:	
APPROVAL BY:	Board of Directors	Review By D:	
REFERENCES:	Broader Public Sector Accountability Act		

PURPOSE / POLICY:

Community Living Sarnia-Lambton (CLSL) 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 issued under the Broader Public Sector Accountability Act, 2010.

SCOPE:

This policy is applicable to CLSL employees and the Board of Directors.

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)
- Employment accommodations made for human rights and/or accessibility considerations
- Expenses covered under the CLSL Expense Policy

PROCEDURES:

This policy is based on three key principles:

- **Accountability** – CLSL is accountable for use of public funds. All expenditures will be used to support CLSL's mission, vision, values and guiding principles.
- **Transparency** – CLSL is transparent to its stakeholders.
- **Value for Money** – CLSL will use funds, including public funds, prudently and responsibly.

Non-Allowable Perquisites

The following perquisites will **NOT** be allowable under any circumstance:

- Club memberships 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 CLSL
- 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 CLSL's group insured benefit plans
- Professional advisory services for personal matters, such as tax or estate planning

These perquisites may not be provided by any means, including offer of employment letters (as a promise or benefit), employment contracts or as 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 circumstances will the perquisite be allowed. A perquisite is not an Allowable Perquisite if it is not a business-related requirement.

Depending on their role and responsibilities, certain CLSL employees may be required to carry electronic devices (phone, tablet). These devices can also be used for non-business related activity and any additional expenses to the organization are billed out monthly to the individual employee. The loan of these electronic devices is documented in the Human Resource files.

Only the Executive Director can approve allowable perquisites CLSL employees and only the Board of Directors can approve allowable perquisites for the Executive Director.

In serving the interest of CLSL, no employee shall use their authority of office for personal benefit. To preserve the image and integrity of the employee and CLSL, business gifts other than items of small intrinsic value should not be accepted. Reasonable hospitality is an accepted courtesy of a business relationship. However, the frequency and nature of the gifts or hospitality accepted should not be allowed, whereby the recipient might be or might be deemed by others to have been influenced in making a business decision as a consequence of accepting such hospitality or gifts.

Special attention must also be paid to potential conflict of interests as outlined in the Policy on Supply Chain Code of Ethics and the CLSL Purchasing Policy. A conflict of interest exists with respect to a particular transaction when an employee can make personal gains from an outside interest by their ability to influence dealings for CLSL, or when any other transaction which inhibits the impartiality of the employee's business judgment is otherwise inhabited.

Gifts or Favours of Nominal Value

Employees are prohibited from accepting cash or gifts from people supported, their families or representatives or a supplier of goods. Employees are further prohibited from providing cash or other gifts to people supported, their families or representatives, or to a supplier of goods or services to CLSL.

Employees may give or receive non-monetary, token favours of nominal value as part of ongoing business relationships for example, in recognition of service on a committee or for speaking at an event such as a conference. For the purpose of this Policy, nominal value shall be interpreted to not exceed \$100. It is inappropriate to accept or give a gift or favour of more than nominal value. Gifts and favours of nominal value includes but is not limited to promotional items such as key chains, caps, water bottles, and coffee mugs. Employees should take into account the potential for the perception of preferential treatment if the organization or individual offering a gift, favour or hospitality is or may become a supplier of goods or services to CLSL.

In the event an employee is offered a gift of more than nominal value, the employee must refuse or return it to the giver in a tactful, dignified and respectful manner and courteously inform the giver of this Policy. In doing so, employees must be sensitive to cultural norms where declining a gift may be misunderstood as disrespectful of the giver. Exceptions may be considered with approval from a Director. An example might include a seasonal gift basket that may be accepted and shared openly with colleagues.

Hospitality

Employees may accept or provide occasional meals if there is an appropriate business reason. An employee accepting or providing any hospitality beyond an occasional meal must advise their immediate supervisor and notice must be done so in advance whenever possible.

Accountability and Governance

The Executive Director must be consulted if there is any question regarding whether a benefit is subject to the provisions of this Policy or general implementation of same.

Perquisites are only permitted in accordance with this Policy and their provision or denial must also comply with any other applicable CLSL policies and/or procedures.

Record-Keeping and Compliance Reporting

CLSL will keep appropriate records of perquisites for verification, audit and compliance reporting purposes. A summary report on perquisites that exceed nominal value shall be generated by the office of the Executive Director on an annual basis and will be provided to the Board of Directors. The summary information report regarding allowable perquisites will be made publicly available upon request. Personal information will not be provided.

FORMS, REFERENCES & RESOURCES:

Cross Reference:

*Expense policy Purchasing
policy Purchasing Authority policy
Ethical Standards and Guidelines for Best Professional Practice policy
Supply Chain Code of Ethics policy*

Resources:

Broader Public Sector Perquisites Directive
Broader Public Sector Expenses Directive
Broader Public Sector Procurement Directive

ACKNOWLEDGEMENT:

I have read, understand, and agree to abide by, this Acceptable Use Policy:

_____ Date: _____

POLICY CHANGE LOG:

POLICY LEAD(S):	Original	Revised	Reviewed	Date:	Approved by: