## **BROADER PUBLIC SECTOR PERQUISITES DIRECTIVE**

## **Policy**

A perquisite (perk) refers to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

This policy applies to any person including but not limited to appointees, board members, elected officials and employees.

This policy does not apply to provisions of collective agreements, insured benefits, items generally available on a non-discriminatory basis for all or most employees, health and safety requirements, employment accommodations made for human rights and/or accessibility considerations, or expenses covered under the policy and procedures on travel, meals, and hospitality.

A perk is not allowable if it is not a business related requirement. To be allowable, a perk must be a business related requirements for the effective performance of an individual's job.

The following perks are not allowed under any circumstances:

- Club memberships for personal recreation or socializing purposes, including but not limited to 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
- Professional advisory services for personal matters, such as tax or estate planning

This policy will be reviewed on a periodic basis to ensure that there is appropriate governance and that everyone who has authority for approvals understands the organization's policy regarding perks.

Good record keeping practices will be maintained for verification and audit purposes.

A perk is allowable only in limited and exceptional circumstances where it is demonstrated to be a business related requirement for the effective performance of an individual's job.

Summary information about perks will be made publicly available annually.





children's mental health • child protection • developmental support

Approved by the Board of Directors
January 28 <sup>t</sup> , 2015
January 30, 2019