

<p>SECTION: Finance and Administration DEPARTMENT Finance</p>	<p>EFFECTIVE DATE: September 2011 DATE LAST REVISED: October 2018</p>	<p>Approved by: Chief Executive Officer</p>
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POLICY STATEMENT:

Kerry's Place Autism Services (Kerry's Place) will align with the requirements set out in this document and raise the level of accountability and transparency for designated broader public sector (BPS) organizations, contributing to the high standards expected in ministries and agencies of the Government of Ontario.

Purpose:

This policy sets out provisions for perquisites that are allowable and those that are not. A perquisite 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.

Scope:

The rules apply to any person in a designated BPS organization, including the following: appointees, board members, elected officials (e.g. school trustees), and employees.

This directive does not apply to the following: provisions of collective agreements, insured benefits, items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program, pension plans), health and safety requirements (e.g. provision of work boots), employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays), expenses covered under an organization's rules on travel, meals and hospitality (established in accordance with the BPS Expenses Directive).

Definitions:

The term perquisites or perks, 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.

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.

For purposes of this policy and Supply Chain Code of Ethics, a perquisite has a dollar value greater than \$50.00.

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Roles and Responsibilities:

Employee:

- Obtain approval in accordance with the signing authority practices.

Manager:

- Provide approval in accordance with the signing authority practices.

Finance Department:

- Maintain records on perquisites for verification and audit purposes.

Communication:

Managers will communicate the information in this policy during team meetings.

Standard/Procedure:

Principles:

This directive is based on three key principles.

A) Accountability

Organizations are accountable for their use of public funds. All expenditures support business objectives.

B) Transparency

Organizations are transparent to all stakeholders. The rules for perquisites are clear and easily understood.

C) Value for Money

Taxpayer dollars are used prudently and responsibly.

Requirements:

Every designated BPS organization must establish rules with respect to perquisites. These rules must cover all individuals in the organization.

Rules on perquisites must set out that the following perquisites are not allowed under any circumstance: 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

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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, or a reimbursement of an expense.

Rules on perquisites must include an accountability framework to ensure that there is appropriate governance, and that everyone understands who in the organization has the authority for approvals. The approval authority for an allowable perquisite should be at a high level within the organization.

Approvals must be in accordance with Signing Authority practices:

Position	Authorization
Board Chair	CEO
Board Member	Board Chair
CEO	Board Chair
CFO	CEO
Director	Chief or RED
Manager	Chief of RED
Direct Support Employees	RED

Rules on perquisites must require that good record-keeping practices be maintained for verification and audit purposes for all items over \$50.00.

Evaluation

This policy will be reviewed every three years by the Finance department in collaboration with the Executive Management team.