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|  <p>The Children's Aid Society of Hamilton</p> | <p>SECTION: Procurement</p> <p>SUBJECT: Perquisites</p> | <p>POLICY APPROVED BY: Board of Directors</p> <p>DATE: November 30, 2017</p> <p>Supersedes – HR Policy dated November 2014</p> |
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1. Policy Purpose

In accordance with the Broader Public Sector (BPS) Accountability Act 2010, the Society has established rules related to perquisites. The requirements set out in this policy will raise the level of accountability and transparency, and will contribute to a greater alignment with the standards expected by the ministries and agencies of the province.

2. Stewardship

This policy is developed and administered by the Finance & Property Committee of the Board.

3. Definitions

In this policy, word and expressions have the following meanings:

1. "Board" means the Board of Directors of the Children's Aid Society of Hamilton.
2. "Society" means the Children's Aid Society of Hamilton.
3. "Perquisite" means 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.

4. Scope

This policy applies to the members of the Board of Directors, employees, volunteers and any other associates of the Children's Aid Society of Hamilton.

This policy does not apply to:

- provisions of the Collective Agreements;
- insured benefits;
- items generally available on a non-discriminatory basis, e.g. employee assistance program or pension plan;
- health and safety requirements;
- employment accommodations made for human rights or accessibility considerations, e.g. special work stations, hours of work, religious holidays;
- expenses covered by other policies, e.g. hospitality, travel expenses.

5. Policy

In serving the interests of the Society, no employee shall use his/her authority of office for personal benefit. To preserve the image and integrity of the employee and the Society, 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.

A perquisite, or perk, 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.

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6. Perquisite Management

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 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.

A perquisite 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.

Any perquisites must be approved by (subject to approval limits):

- the Executive Director (for all staff and Board members) and
- the Board (for the Executive Director)

The signed approval documentation will be maintained with the accounting records and will be subject to normal record keeping practices. Documentation must indicate the business related requirement for the perquisite.

Summary information about allowable perquisites will be made publicly available on an annual basis. No personal information will be provided.

7. Effect on Prior Policies

The effective date of this policy is referenced above. Any prior policies regarding perquisites dealt with in this policy are hereby superseded.

8. Other Reference

Broader Public Sector Perquisites Directive, August 2, 2011
The Children's Aid Society of Hamilton Code of Ethics, January 2008