



POLICY

POLICY SECTION Finance	POLICY NAME Perquisites	POLICY SECTION FIN
SUBSECTION General Policies	RESPONSIBILITY CEO	APPROVED BY Board of Directors
EFFECTIVE/REVISED DATE December 1, 2020	LAST DATE REVIEWED: November 2020	NEXT REVIEW DATE November 2022

POLICY DETAILS

1. POLICY:

- 1.1. In accordance the Broader Public Sector Accountability Act and its associated Perquisites Directive, Lumenus Community Services (the “Agency”) has established principles, mandatory requirements and guidelines on [perquisites](#) where they are provided through the use of public funds.
- 1.2. The three principles that apply to the use of public funds for [perquisites](#) are:
 - a) **Accountability** – Lumenus is accountable for the use of public funds
 - b) **Transparency** – Lumenus is transparent to all stakeholders with rules related to [perquisites](#) that are clear, easy to understand and available to the public.
 - c) **Value for Money** – Public funds are used prudently and responsibly.
- 1.3. A perquisite is not allowable if it is not a business-related requirement. The following [perquisites](#) are not allowed under any circumstance:
 - a) Club memberships for personal recreation or socialization purposes, such as fitness clubs, golf clubs or social clubs;
 - b) Seasons tickets to cultural or sporting events;
 - c) Clothing allowances not related to health and safety or special job requirements;
 - d) Access to private health clinics – medical services outside those provided by the provincial healthcare system or by the employer’s group insured benefit plans; and
 - e) Professional advisory services for personal matters, such as tax or estate planning.
- 1.4. 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. The following are not considered [perquisites](#):

- a) Provisions of employment agreements
- b) Insured benefits
- c) Items generally available on a non-discriminatory basis for all or most employees;
- d) Health and safety requirements;
- e) Employment accommodations made for human rights and/or accessibility considerations; and
- f) Expenses covered under Lumens' policy on travel, meals and hospitality

1.5. [Perquisites](#) must have written approval as follows;

- a) Board Executive and CEO approval for [perquisites](#) for specific Board members
- b) Board Executive approval for [perquisites](#) for the CEO
- c) CEO approval for [perquisites](#) for employees, students and volunteers

1.6. Lumenus will make allowable [perquisites](#) publicly available by posting an annual summary on its website in an accessible format that:

- a) Discloses the description and dollar amount paid
- b) Does not disclose personal information

2. SCOPE:

2.1. This policy applies to all Lumenus employees, students, volunteers and Board Members.

3. RESPONSIBILITY:

3.1. The Board of Directors is responsible for approving the perquisites policy

3.2. The CEO is responsible for monitoring compliance with the perquisites policy

3.3. The CAO is responsible for implementing internal control, document retention and reporting procedures to support the CEO in meeting policy compliance requirements.

3.4. The Strategic Director, Human Resources is responsible for monitoring employment contracts to alert the CEO and CAO of potential perquisite compliance matters.

4. DEFINITIONS:

4.1. **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.

5. REFERENCES:

5.1. Broader Public Sector Accountability Act, 2010

5.2. BPS Perquisites Directive, 2011

6. PROCEDURES:



- 6.1. The CAO and the Strategic Director, Human Resources will work with senior management to identify potential [perquisites](#) that may require approval by the CEO or Board Executive.
- 6.2. The CEO will provide the Board of Directors with an annual update on perquisite disclosures prior to publishing information the Lumenus website.
- 6.3. The CAO will ensure that information on perquisite approval and disclosures is maintained for a minimum of 7 years.

7. ATTACHMENTS

None noted

