



# POLICY

POLICY SECTION Finance	POLICY NAME Perquisites	POLICY SECTION FIN
<b>SUBSECTION</b>	<b>RESPONSIBILITY</b> CEO	<b>APPROVED BY</b> Board of Directors
<b>EFFECTIVE/REVISED DATE</b> December 1, 2020	<b>LAST REVIEWED DATE</b> February 2024	<b>NEXT REVIEW DATE</b> February 2026

## 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 using 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 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.
- 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 CFO 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 CFO 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 available to others.

**5. REFERENCES:**

**5.1.** Broader Public Sector Accountability Act, 2010

**5.2.** BPS Perquisites Directive, 2011


**6. PROCEDURES:**



- 6.1. The CFO and the CCSO 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 on the Lumenus website.
- 6.3. The CFO will ensure that information on perquisite approval and disclosures is maintained for a minimum of 7 years.

**7. ATTACHMENTS:**


None noted.

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4/2/2024


Chief Corporate Services Officer

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4/4/2024

Chief Executive Officer

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4/4/2024

Board Chair

