



Perquisites Policy

Section: Corporate - Administration

Approved By: Board of Directors

Document Label: POL.ALL.37478

Approved On: 4/6/24

Document Status: Current

1.0 PURPOSE

The purpose of this Policy is:

- to set out rules and principles for perquisites where these are provided through public funds;
- to provide a framework of accountability to ensure that there is appropriate governance, and that everyone understands who in the organization has the authority for approvals; and
- to set out how summary information about allowable perquisites will be made publicly available.

APPLICATION AND SCOPE

This Policy sets out the rules for managing perquisites for Haliburton Highlands Health Services. It applies to all:

- board members
- HHHS employees and
- volunteers.

This Policy 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); and
- expenses covered under the organization's Expense Policy (established in accordance with the BPS Expenses Directive).

The following definition applies for the purpose of this Policy:

Perquisite or 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.

2.0 PRINCIPLES

This Policy is based on three key principles:

- A) Accountability - HHHS is accountable for its use of public funds. All expenditures support business objectives.
- B) Transparency - HHHS is transparent to all stakeholders. The rules for perquisites are clear and easily understood.
- C) Value for Money - Taxpayer dollars are used prudently and responsibly.

3.0 ALLOWABLE AND NON-ALLOWABLE PERQUISITES

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.

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 provided outside those provided by the provincial health care system or by HHHS's group insured benefit plans and
- 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
- 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.

All allowable perquisites require the prior approval of the President & CEO or Board Executive (for perquisites provided to the President & CEO and Chief of Staff).

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

Summary information about allowable perquisites should be made publicly available on an annual basis. Personal information should not be provided.

The following perks, currently provided at Haliburton Highlands Health Services, are considered allowable:

Allowable Perks:

- Business-related memberships; and
- Business-related training and education, in accordance with the HHHS education policy.

The following items, currently provided at HHHS, are not considered to be perks:

Items not Considered to be Perks

- Uniform allowance for certain staff
- Employee & Family Assistance Program
- Work boots for certain staff
- Pension plans

Rationale

Collective agreements
Generally available to all or most
Health & safety requirements
Generally available to all or most

References

Broader Public Sector Accountability Act (BPSAA)

<https://www.ontario.ca/laws/statute/10b25>

Broader Public Sector (BPS) Procurement Directive

<https://www.ontario.ca/page/broader-public-sector-business-documents-directive>

Broader Public Expense Directive

<https://www.ontario.ca/page/broader-public-sector-expenses-directive>

Broader Public Perquisites Directive

<https://www.ontario.ca/page/broader-public-sector-perquisites-directive>