

LAMBTON COUNTY DEVELOPMENTAL SERVICES POLICIES AND PROCEDURES MANUAL			
Section:	Administration & Financial	Ref. No.	AF5.141
Subject:	Perquisites		
Issued By:	LCDS Board of Directors	Page:	1 of 5
Date Effective:	July 25, 2015	Replaces	

1 POLICY

- 1.01 It is the policy of LCDS to be accountable for the public funds it receives and that the requirements of the Broader Public Sector (BPS) Perquisites Directive issued under the Broader Public Sector Accountability Act, 2010 are met.

2 PURPOSE/OUTCOME EXPECTED

- 2.01 The policy will ensure compliance with the BPS Accountability Act, 2010 and the BPS Perquisite Directive.
- 2.02 The policy will ensure that use of public funds will meet the agency's needs in the most economical and efficient manner through processes that conform to the following principles:
- **Accountability:** LCDS is accountable for use of public funds. All expenditures will be used to support the Agency mission, vision, ethical values and guiding principles. All expenditures will support agency objectives.
 - **Transparency:** LCDS is transparent to its stakeholders and the rules for perquisites are clear and easily understood.
 - **Value for Money:** LCDS will use funds, including public funds, prudently and responsibly.

3 SCOPE

- 3.01 This policy applies to all LCDS employees, appointees and the Board of Directors.
- 3.02 The rules set out under the Broader Public Sector Perquisites Directive **do not** apply to the following:
- Insured benefits
 - Items generally available on a non-discriminatory basis for all or most employees (i.e. an employee assistance program, pension plan)
 - Health and safety requirements (e.g. Provisions for work boots)
 - Employment accommodations made for human rights and/or accessibility considerations

LAMBTON COUNTY DEVELOPMENTAL SERVICES POLICIES AND PROCEDURES MANUAL			
Section:	Administration & Financial	Ref. No.	AF5.141
Subject:	Perquisites		
Issued By:	LCDS Board of Directors	Page:	2 of 5
Date Effective:	July 25, 2015	Replaces	

- Expenses covered under the Agency Expense Policy

4. RESPONSIBILITY

- 4.01 *The Executive Director, Directors, and Managers* are responsible for ensuring the agency complies with legislation and regulations, including the BPS Perquisites Directive.

5. DEFINITIONS

- 5.01 In this policy,

“**BPS**” means Broader Public Service.

“**Conflict of Interest**” means a situation where an employee's personal relationship(s) or financial interest(s) could reasonably be seen as influencing the employee's duty to act in the best interests of LCDS.

“**Nominal Value**” means typical, accepted, average, comparable or face value.

“**Perquisite**” (**perk**) means a privilege that is provided to an individual or to a group of individuals that provides a personal benefit, and is not generally available to others. A perquisite is not allowable if it is not a business-related requirement.

“**Token Value**” means any gift or favour which is simple, inexpensive and given as a sign of appreciation. The gift should generally be viewed as appropriate and common in similar circumstances.

6. PROCEDURES

6.01 Authority for Approvals

A perquisite for the Executive Director requires approval from the President of the Board of Directors. A perquisite requires approval by the Executive Director for agency employees.

6.02 Allowable Perquisites

An Allowable Perquisite is one that is demonstrated to be a business-related requirement for the effective performance of an individual's job. Only in these limited and exceptional circumstances will the perquisite be allowed. A perquisite is not an Allowable Perquisite if it is not a business-related requirement. Examples of allowable perquisites include: business related

LAMBTON COUNTY DEVELOPMENTAL SERVICES POLICIES AND PROCEDURES MANUAL			
Section:	Administration & Financial	Ref. No.	AF5.141
Subject:	Perquisites		
Issued By:	LCDS Board of Directors	Page:	3 of 5
Date Effective:	July 25, 2015	Replaces	

memberships, training and education along with hospitality and gifts or favours of nominal value as noted below:

Hospitality

Employees may accept or provide occasional meals if there is an appropriate business reason. An employee accepting or providing any hospitality beyond an occasional meal must advise their immediate Manager with advance notice whenever possible.

Gifts or Favours of Nominal Value

- Employees may give or receive non-monetary, token favours of nominal value as part of ongoing business relationships for example, in recognition of service on a committee or for speaking at an event such as a conference. It is inappropriate to accept or give a gift or favour of more than nominal value. Gifts and favours of nominal value includes but is not limited to promotional items such as key chains, caps, water bottles and coffee mugs. Employees should take into account the potential for the perception of preferential treatment if the organization or individual offering a gift, favour or hospitality is or may become a supplier of goods or services to the agency.

6.03 Non-Allowable Perquisites

The following perquisites will **NOT** be allowable under any circumstance:

- Club memberships for personal recreation or socializing purposes, such as a fitness clubs, golf clubs or social clubs
- Seasons tickets to cultural or sporting events other than those sponsored or provided by the agency
- Clothing allowance not related to health and safety or special job requirements
- Access to private health clinics and medical services outside those provided by the provincial health care system or by the agency's group insured benefit plans
- Professional advisory services for personal matters, such as tax or estate planning

These perquisites may not be provided by any means, including offer of employment letters (as a promise or benefit), employment contracts or as reimbursement of an expense.

LAMBTON COUNTY DEVELOPMENTAL SERVICES POLICIES AND PROCEDURES MANUAL			
Section:	Administration & Financial	Ref. No.	AF5.141
Subject:	Perquisites		
Issued By:	LCDS Board of Directors	Page:	4 of 5
Date Effective:	July 25, 2015	Replaces	

Gifts or Favours of Nominal Value

- Employees are prohibited from accepting cash gifts from people supported or their families or representatives. Employees are further prohibited from providing/receiving cash or other gifts from a supplier of goods or services to the Agency.
- In the event an employee is offered a gift of more than nominal value, the employee must refuse or return it to the giver in a tactful, dignified and respectful manner and courteously inform the giver of this Policy. In doing so, employees must be sensitive to cultural norms where declining a gift may be misunderstood as disrespectful of the giver. Exceptions may be considered with approval from a Director. An example might include a seasonal gift basket that may be accepted and shared openly with colleagues

6.04 Record Keeping

The Agency will keep appropriate records of perquisites for verification, audit and compliance reporting purposes. A summary report on perquisites shall be generated by the office of the Executive Director on an annual basis and will be provided to the Board of Directors. Such a summary information report regarding allowable perquisites will be made publicly available upon request. Personal information will not be provided.

6.05 Conflict of Interest

Special attention must also be paid to potential conflict of interest. In serving the interest of the Agency, no employee shall use their authority of office for personal benefit. To preserve the image and integrity of the employee and the agency, business gifts other than items of token 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.

7. REFERENCES and RELATED POLICIES

AF5.100 Procurement
 AF2.210 Conflict of Interest
 BPS Accountability Act, 2010
 BPS Perquisite Directive, 2011
 BPS Procurement Directive, 2011
 HR5.150 Gifts, Favours and Entertainment

LAMBTON COUNTY DEVELOPMENTAL SERVICES POLICIES AND PROCEDURES MANUAL			
Section:	Administration & Financial	Ref. No.	AF5.141
Subject:	Perquisites		
Issued By:	LCDS Board of Directors	Page:	5 of 5
Date Effective:	July 25, 2015	Replaces	

8. FORMS or OTHER RELATED DOCUMENTS

None

REVISION HISTORY		
Date	Revision	Effective Date

