

COMMUNITY LIVING DURHAM NORTH

PERQUISITES (PERKS)

Policy No. A-23 (Finance)

Effective Date: July 6, 2015

Last Revision:

Last Review: May 31, 2021

Rationale:

To ensure that Community Living Durham North adheres to sound financial management practices and is in compliance with the Broader Public Sector Directives concerning Procurement, Expenses and Perquisites.

Policy Statement:

Community Living Durham North uses taxpayer dollars prudently and responsibly; it is accountable for its use of public funds; and it clearly and transparently communicates its rules (via its public website) concerning perquisites.

Perquisites (or perks) confer a benefit or privilege on an employee or group of employees that is not generally available to others. They are not allowable if they are 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 circumstances:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
- Season 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 CLDN's group benefit plan;
- Professional advisory services for personal matters, such as tax or estate planning - outside those provided by CLDN's group benefit plan.

No perquisites whatsoever will be provided to any staff or volunteers and be charged to public or donated funds. However, the Board does take the view that modest expenditures to recognize staff and volunteers, or to refresh them during extended team meetings or training sessions, are business related requirements that can and should be paid for by the Association with funds separate from the donation stream. Senior staff will, in Procedure A-23-1, identify precisely which perquisites are allowable and ensure that appropriate A/P and record keeping procedures are in place.

Approved by Colin Kemp
for the Board of Directors

Date: July 8, 2015

COMMUNITY LIVING DURHAM NORTH

PERQUISITES (PERKS)

Procedure No. A-23-1
Allowable Perquisites

Effective Date: July 6, 2015
Last Revision: May 31, 2021
Last Review:

- Allowable perquisites must be modest and they must be a business related requirement for the effective performance of an individual's job.
- These perquisites are paid for by the Association with funds separate from the donation stream and they include but are not limited to:
 - a small cash prize for the monthly Big Believer / High Achiever Award;
 - small cash prizes for the annual Jamie Ross Star of Excellence Award and Years of Service Awards;
 - refreshments provided at extended team meetings or training/orientation sessions (to a maximum of \$25);
 - Coffee, cream, milk, sugar for guests at the main office;
 - refreshments provided at Board and Committee meetings.
- In connection with the above mentioned Board meetings, note that the same expenditures, made for the Annual General Meeting, or a Strategic Planning session, attended by family members, supported people and other guests, would be an allowable hospitality expense.
- To action one of these expenditures, prepare a Purchase Request and clearly indicate the nature and code of the expense; the code is **8185-101**. Have it signed off by an authorized manager or director (see below) and submit it to Finance. Finance will release an office debit card with which to make the purchase.
- The accountability framework is as follows:
 - Annual Awards – Board of Directors
 - Monthly Big Believer / High Achiever Award – HR Manager
 - Water or treats at team meetings, etc. – hosting Manager or Director
 - Kitchen supplies for guests at main office - HR Manager
 - Water or treats for Board/Committee meetings – Board Chair or CEO
- Summary information to the effect that CLDN does not expend public funds on perquisites of any kind will be made publicly available, annually, via the agency's website.

Approved by: Glenn Taylor
CEO

Date: May 31, 2021