

<b>TITLE:</b> Perquisite Rules Policy	<b>POLICY NUMBER:</b> A-8-63
<b>APPROVED BY:</b> Board of Directors	
<b>DEVELOPED BY:</b> CEO	<b>DATE:</b> March 23, 2023
<b>REVISED BY:</b>	<b>DATE:</b>

**POLICY:**

Cota is committed to protecting the interests of taxpayers and adheres to all requirements and directives issued under the authority of the Ontario Broader Public Sector Accountability Act (BPSAA).

**PURPOSE:**

In compliance to the Ontario Broader Public Sector (BPS) Perquisite Directive, the purpose of this policy is to establish rules on perquisites provided through public funds.

**APPLICATION AND SCOPE:**

The rules and requirements outlined in this policy apply to:

- Employees, Students and Volunteers
- Board Members
- Contracted agents and/or consultants

They do not apply to:

- The provisions of the collective agreement between Cota and OPSEU
- Insured Benefits
- Items generally available on a non-discriminatory basis for all or most employees (e.g., an employee assistance program, pension plan)
- Health and safety items (e.g., required personal protective equipment)
- Employee accommodations made for human rights and/or accessibility considerations
- Expenses covered under Cota’s rules on travel, meals and hospitality established in accordance with the Broader Public Sector Expense Directive

**DEFINITION:**

- **A perquisite** (perk) is a privilege that is provided as a personal benefit to a person or group of persons but is not generally available to others.

### **RULES AND REQUIREMENTS:**

1. The following perquisites are not allowed under any circumstances, when using public funds:
  - 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 provided outside of the provincial health care service or as provided by Cota's group insured benefit plan
  - Professional advisory services for personal matters such as estate or tax planning

Furthermore, these privileges cannot be provided by any means, including:

- An offer of employment
  - An employment contract
  - A reimbursement of expenses
2. Perquisites that are not directly related to Cota's business requirements are not allowed
  3. In limited and exceptional circumstances, Cota may allow a perquisite that is a business-related requirement for the effective performance of an employee, board member or consultant/contractor engaged by Cota.
  4. Any decisions about perquisites must be made with due consideration for accountability and transparency of the spending of public funds

5. Only the CEO may authorize perquisites for any volunteer, student, employee, Board member, contracted agent or consultant, where it is demonstrated to be a business-related requirement for the effective performance of an individual's current role/job. In keeping with the spirit of this policy, any such authorizations will be made in exceptional circumstances only and on a without precedent and prejudice basis.
6. Only the Board of Directors may authorize a perquisite for the CEO, where it is demonstrated to be a business-related requirement for the effective performance of the CEO's role/job.. In keeping with the spirit of this policy, any such authorizations will be made in exceptional circumstances only and on a without precedent and prejudice basis.
7. Good record keeping practices must be maintained for verification and audit purposes.
8. A summary of approved perquisites will be posted publicly on Cota's website annually for the preceding fiscal year. The summary will be list the types and values of perquisites approved and for what purpose, but will not list the names of three individuals who received the perquisite.

**RELATED POLICIES/PROCEDURES:**

- Expense Policy on Travel, Meals and Hospitality
- Reimbursement of Expenses Policy