



# Hospitality and Gifts Policy

Approved by the Board of the Heritage Council on July 17<sup>th</sup> 2020



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## 1. Introduction

The Heritage Council recognises that hospitality/business entertainment is a necessary part of its day-to-day operations. The purpose of this policy is to provide guidelines for the reasonable expenditure of Heritage Council funds. In particular this policy is designed to:

- ensure consistency in relation to expenditure on hospitality and gifts
- ensure appropriateness and transparency in relation to the receipt of hospitality and gifts
- guide and protect the claimant and authoriser through the provision of broad principles and a more detailed code of conduct.

This policy is not designed to address every situation that may arise. Any exceptions to these guidelines should be authorised by the CEO or chairperson.

## 2. General principles

The Heritage Council seeks to ensure that expenditure on hospitality is managed in an open and transparent manner to ensure value for money and to safeguard the use of public funds. Hospitality can be provided and/or received that is reasonable and proportionate to the needs of the organisation.

## 3. Hospitality

### 3.1. Receipt of hospitality

#### Definition

For the purpose of Section 3 of this policy hospitality refers to the invitation or offer by an external organisation/person to an employee or board member to attend events such as lunches, dinners, holidays and other social events. This list is not considered exhaustive, and clarification should be sought from the head of business services if necessary.

In their official contacts with outside organisations or persons, every care must be taken by employees and board members to ensure that any acceptance of hospitality does not influence them, and could not reasonably be seen to influence them, in discharging their functions. All offers of hospitality from commercial interests which have had or might have contractual relations with the Heritage Council must be reported by the employee to their supervisor for direction or by a board member to the secretary of the board.

It is accepted, however, that employees and board members should not be in a position where they cannot accept what are regarded as normal courtesies in business and community relationships. No



objection would normally be taken to the acceptance of what is regarded as routine or customary hospitality, the most obvious example being a business lunch or attendance at a cultural or festive event. Attendances at such events are not required to be reported.

Employees and board members should not accept offers of hospitality which go beyond the routine practices except where acceptance of such an offer can be clearly shown to be in the interest of the Heritage Council and has been approved by the chief executive officer (CEO) or chairperson.

The general principle is that if an employee or board member has any doubt about the propriety of accepting hospitality, then it should be refused. Where hospitality has to be declined, those making the offer should be courteously and firmly informed of the standards required by this policy.

### **3.2 Provision of hospitality**

#### **Definition**

For the purpose of Section 3.2 of this policy, hospitality refers to meals, beverages, light refreshments and entertainment of any type provided by the Heritage Council.

All expenditure on hospitality must be able to withstand both internal and external scrutiny. It should be value for money and incurred in accordance with the Heritage Council's Procurement Policy. The level of hospitality should not be excessive and should be appropriate and reasonable to the circumstances.

It is the Heritage Council's policy that all expenditure on entertainment/hospitality must be:

- necessary and exclusively for Heritage Council purposes
- reasonable and prudent
- properly documented
- available for review by both internal and external audit, including the Comptroller and Auditor General (C&AG).

The expenditure must be specific enough that a third-party reviewer can understand the business purpose for which the expenditure occurs. In this respect, the following details must be listed on the claim or requisition:

- The purpose of the entertainment.
- The date and location.
- The names of all attendees.

In general Heritage Council funds should not be used for the purchase of alcohol. In exceptional circumstances when it may be necessary to purchase alcohol the reasons for this should be clearly documented and approved in advance by the CEO or the chairperson.



The payment of gratuities will not be covered by the Heritage Council.

## 4. Gifts

### 4.1 Receipt of gifts

Employees and the board are prohibited from accepting benefits of any kind which might reasonably be seen to compromise their personal judgement or integrity. The actions of Heritage Council employees and board members should not give rise to any actual, potential or perceived conflict of interest and their dealings with commercial and other interests should bear the closest possible scrutiny.

It is not possible to give guidelines for every possible situation; in the event of any doubt about a particular situation, the CEO or chairperson should be consulted. The following general guidelines provide a framework within which decisions can be made:

- Gifts must never be solicited directly or indirectly.
- Employees and board members may accept and retain gifts of low intrinsic value. Any gift of a more significant value should be refused.
- Cash gifts or any vouchers that may be exchanged for cash may not be accepted regardless of the amount.
- Special facilities or discounts on private purchases from contractors, suppliers or service providers should not be sought or received.

The general principle is that if an employee or board member has any doubt about the propriety of accepting a gift, then it should be refused. Where a gift has to be declined, those making the offer should be courteously and firmly informed of the standards required by this policy.

Where gifts have been received, these should be reported by board members to the secretary of the board and by employees to their line manager.

### 4.2 Provision of gifts

There may be times when it is appropriate for the Heritage Council to provide gifts. These gifts should not be excessive and should be appropriate and reasonable to the circumstances. Cash gifts or any vouchers that may be exchanged for cash may not be provided regardless of the amount.

It is the Heritage Council's policy that all expenditure on gifts shall be:

- reasonable and prudent



- properly documented
- available for review by both internal and external audit, including the C&AG.

In this respect, the following details must be listed on the claim or requisition:

- The purpose of the gift.
- The name(s) of the recipient(s).

## 5. Summary

Each employee and board member should be familiar with the terms and conditions set out in this policy. Compliance with this policy is important to ensure that the type and magnitude of hospitality/gift received/provided is consistent with normal expectations. As the guidance cannot cover every eventuality, the advice of the chairperson/CEO should be sought in any case where the propriety of accepting the offer of hospitality/gift is in doubt.