



## Gifts, Benefits & Hospitality Policy and Procedure

### Document Control

Version Number	3
Last Review Date	27 October 2022
Frequency of Review	Three yearly
Next Review Due Date	October 2025
Responsible Officer	EO
Approved by	The Board

### PURPOSE

To define the Board's policy and procedure regarding the receipt and provision of gifts, benefits and hospitality and to assist all concerned to understand their own responsibilities in light of this policy and procedure.

### SCOPE

This policy applies to all Board members, committee members, employees, and in-house contractors and consultants of the Board.

### OBJECTIVE

The objective of this policy is to minimise offers of gifts, benefits and hospitality made to Board members, committee members and employees. This helps to protect and promote public confidence in the integrity of the Board and its staff.

### POLICY STATEMENT

Offers of gifts, benefits and hospitality to Board members, committee members and employees are to be discouraged and must not be accepted, consistent with the Procedure below.

Board members, committee members and all employees of the Board will only provide gifts, travel or hospitality on behalf of the Board if it is clearly in the public interest to do so. Any gift or hospitality provided must be for a business purpose in that it furthers the conduct of



official business or other legitimate organisational goals, or promotes and supports government policy objectives and priorities.

## KEY PRINCIPLES & ACCOUNTABILITIES

The key principles are:

- Obligations:** Board members and employees act in accordance with their respective obligations and with good public sector governance practice.
- Public interest:** Board members and employees act in the public interest, in compliance with this policy.
- Culture of integrity:** The Board fosters a culture of integrity. Board members and employees are supported to raise any unresolved gifts issues.
- Risk-based:** The Board's risks in relation to gift offers are assessed, managed, and monitored.
- Processes:** The Board's procedures are transparent and accountable. Processes are in place to ensure that Board members and employees are aware of the requirements of this Gifts, Benefits and Hospitality policy and procedure and how to comply with them.

The Board's policy and procedures meet the requirements of the [DELWP model policy](#) on Gifts, benefits and hospitality (Management of offers), which is published by the Department of Environment, Land, Water and Planning (DELWP), the Victorian Public Sector Commission (VPSC) Gifts, Benefits and Hospitality Policy Guide, and requirement 3.5.8 of the DELWP Portfolio Financial Management Compliance Framework.

### Accountabilities

Board members and employees are responsible for ensuring that their own conduct meets the required standards of integrity. They place the public interest above their own interests when carrying out their official duties. This includes declaring all gift offers in accordance with the Gifts, Benefits and Hospitality procedures (below) and refusing all gift offers.

The Board Chair, the Executive Officer (EO), and employees with direct reports are responsible for being aware of, and monitoring, the risks inherent in their team's work and functions. They model good practice and promote awareness of this policy and related procedures.

## BACKGROUND

Board members, committee members and employees of the Board could be subject to offers of Gifts, Benefits and Hospitality in the course of their normal duties. This policy



ensures that the Board has a transparent and consistent policy framework applicable for such instances.

## PROCEDURE

### Definitions and examples of application of the procedure

#### Gift offer

A gift offer is anything of monetary or other value that is offered by an external source (organisation or individual) to a Board member or employee as a result of their role with the Board. It includes free/discounted:

- **items or services**, for example, items such as a Christmas hamper, desk calendar, box of chocolates, bottle of wine, commemorative object, or 'door prize' at a function; services such as tree-logging or house painting.
- **benefits** such as preferential treatment, privileged access, favours or other advantages or intangibles, for example, access to a discount or loyalty program, or the promise of a new job .
- **hospitality that exceeds common courtesy**. 'Hospitality' is the friendly reception and treatment of guests. It includes offers of food, drink, travel, accommodation, events or activities (e.g. sporting, social, industry, arts, entertainment, or other events/activities). 'Common courtesy' is polite, basic and modest. It does not raise a conflict of interest. Whether an offer exceeds common courtesy depends on the circumstances (i.e. what is offered, by whom, to whom, when and why).

#### Example – does not exceed common courtesy

The following offers do not exceed common courtesy. They are **not a gift offer** and do not need to be disclosed under this procedure:

- a cup of coffee at another organisation's premises
- a modest working lunch, such as sandwiches and pastries, at another organisation's premises
- a cup of coffee at a café (unless there is a conflict of interest).

#### Example – gift offer

The following offers exceed common courtesy. They are a **gift offer** and must be disclosed under this procedure:

- a 'fine dining and wines' working lunch at another organisation's premises,
- an offer to pay for a working lunch at a café,
- an offer of a free spot at an industry golf day.



### Direct or indirect

A gift offer may be direct or indirect. It may be made directly to a Board member or employee or indirectly via an offer to their relative or close associate, including:

- a member of their immediate family (e.g. spouse, partner, child, grandchild, parent, sibling)
- a regular member of their household (whether or not they are related); or
- another close associate (e.g. friend, business associate, other relative).

### Is the gift offer 'token' or 'reportable'?

A gift offer that is made by an external source is either 'token' or 'reportable':

- Token – the gift offer is trivial and inconsequential. The combined total of offers to the board member or employee from that source in the last 12 months does not exceed \$50
- Reportable – the gift offer exceeds the token value OR is of cultural, historic or other significance.

#### Example – exceeds token value

If a board member or employee is offered a \$20 bottle of wine three times by the same source in 12 months, the 3rd offer makes a cumulative total of \$60. This exceeds the \$50 threshold. The 3rd offer is therefore reportable, *even if none of the offers are accepted*. What counts is the total offered in the last 12 months.

#### Example – other significance

A gift offered by a visiting delegation, such as a delegation from another country, is reportable, regardless of its monetary value. Even if it is not of cultural or historic significance, it is of 'other' significance.

### Conflict of interest

A 'conflict of interest' means a conflict between a board member's or employee's public duty to act in the best interests of the Board and their private interests (financial or non-financial). A conflict exists whether it is:

- real – it currently exists
- potential – it may arise, given the circumstances; or
- perceived – members of the public could reasonably form the view that a conflict exists, or could arise, that may improperly influence the person's performance of their duty to the Authority, now or in the future.

### Bribe

A 'bribe' is an offer of money or other inducement made with the intention to corruptly influence a board member or employee in the performance of their duties. Bribery or attempted bribery of a public official is a criminal offence.



### Responsible person

The 'responsible person' is the person whom the board member or employee notifies of any gift offers they receive; notifies of suspected bribery attempts; and seeks advice from about this procedure and how to comply.

	Responsible Person
Employee	EO
Board member or EO	Board Chair
Board Chair	Deputy Board Chair Where appropriate, the Chair should also seek advice from the Minister and/or DELWP.

### Prohibited gifts

**The Board has determined that all gift offers must be refused. This determination exceeds the minimum DELWP model policy requirements. The requirements to record gift offers still apply.**

A Board member or employee must refuse any gift offer that:

- is **money** or is similar to money (e.g. gift vouchers) or easily converted into money (e.g. shares)
- is a **conflict of interest** (real, potential or perceived) – e.g. is offered by an external source with an interest in a decision that the Board member or employee is likely to make or can influence, including in relation to:
  - procurement of goods or services
  - tender processes
  - awarding of a grant or sponsorship
  - setting of policy
  - enforcement, licensing or regulation; or
  - contracts.
- could in any other way create a **reasonable perception** that it is offered to influence, or could influence, the judgement of the Board member or employee (i.e. how he/she acts, or fails to act, now or in the future)
- is inconsistent with **community expectations**; or
- could in any other way bring their **integrity**, or that of the Board, into disrepute.

### Gift offers of hospitality

Board members and employees must be particularly mindful of not accepting gift offers of hospitality (i.e. food, drink, travel, accommodation, events or activities). Gift offers of



hospitality are often inconsistent with community expectations. There is also a high risk of conflict of interest.

In particular, note that:

- **High risk events and activities**

Invitations to attend or participate in a sporting, social, 'industry', arts, entertainment, or other event or activity are high risk. Examples of gift offers that must be refused include:

- attend as a guest in a corporate box at the football or at a car or horse racing event
- attend a concert or theatre event
- attend an industry golf day or play golf at a reduced fee
- be 'shouted' a meal at a restaurant; or
- accept complimentary or discounted tickets for a family member to attend the tennis.

- **Conferences and familiarisation tours**

Gift offers in relation to conferences or familiarisation tours (e.g. sponsored attendance, participation, travel, or accommodation) must be declined unless there is:

- **clear justification**, such as where the invitation is issued by a government department, or the event is funded by the Board, or, depending on the circumstances, the offeror is a peak body; and
- **prior written approval** that sets out clear reasons is specifically granted by the EO (for employees) or the responsible person (for the Chair, Board members, and EO). The signed and dated approval must be attached to the gift offer declaration form and noted in the gifts register.

### **Recording prohibited gift offers**

To assist the Board to monitor the frequency and nature of prohibited gift offers, it is essential that all such offers are disclosed in accordance with the requirements for token or reportable gift offers.

### **Misuse of position**

Accepting a prohibited gift offer may constitute misuse of a board member's or employee's position, a breach of Board policy and/or a breach of the relevant code of conduct, and may result in disciplinary action. In addition, if the gift was offered with the expectation of something in return, such as preferential treatment, accepting it may constitute a bribe or other form of corruption and lead to criminal prosecution.

### **Attempts to bribe**

A Board member or employee who receives a gift offer that he/she believes is an attempted bribe must refuse the offer. He or she must:



- immediately notify the responsible person and lodge a gift offer declaration form so that their refusal can be properly recorded; or
- report the matter to the Independent Broad-based Anti-corruption Commission (IBAC) as a protected disclosure.

A Board member or employee who believes that another Board member or employee may have solicited or been offered a bribe which the other person has not reported must either notify the responsible person or report the matter to IBAC as a protected disclosure.

The EO must have processes in place to ensure that he or she is notified when a responsible person becomes aware of a bribery issue. The EO must notify IBAC of any matter which he/she believes on reasonable grounds may be corrupt conduct or, if appropriate, notify the police of a suspected offence.

### **Ban on soliciting gifts**

Board members and employees must not solicit gifts for themselves or anyone else, in any form. To do so may constitute misuse of their position; a breach of this procedure and/or a breach of the relevant code of conduct and may result in disciplinary action. It may also constitute corruption and lead to criminal prosecution.

### **Token gift offers**

A board member or employee who is offered a gift of **token value** (as defined above) that is not a prohibited gift must refuse the gift offer.

### **Disclosing token gift offers**

- *Regardless of the refusal of a token gift offer* it must be disclosed as soon as practicable to the responsible person. The Board member or employee who receives the offer must send an email to the responsible person that sets out:
  - the date of the offer
  - the source (organisation or individual) of the offer
  - what was offered and why
  - that it was a token offer, including an estimate of:
    - the value of the gift offered; and
    - the combined value of all gifts offered to them from that source in the last 12 months
  - whether the offer was accepted or refused.

A gifts declaration form does not need to be completed. Nor does the gifts register need to be completed.

### Example – declaration of refusal of a token gift



'On 13 December 2017, I received a gift offer from Murks and Co. of a desk calendar. It was offered as 'a Christmas good will gift'. I estimate the value of the desk calendar to be \$20. I estimate the combined total of gift offers I have received from this source in the last 12 months to be \$45. It was a prohibited gift as it is a conflict of interest - Murks is a prospective tenderer about whom I am likely to make or can influence a decision. I refused the offer and explained why to the rep.'

### Keeping track of token gift offers

The Board member or employee disclosing the token gift offer and the responsible person must each retain a copy of the email. An email record:

- assists the Board member/employee to fulfil their responsibility to keep track of whether offers made to them by that source exceed a combined value of \$50 in the last 12 months (i.e. the reportable threshold); and
- assists the responsible person to monitor the risks inherent in their team's work and functions

### Reportable gift offers

A board member or employee who is offered a **reportable** gift (as defined above) must, *regardless of the refusal of the gift*:

- verbally disclose the offer to the responsible person as soon as practicable; and
- within five working days of the offer, sign and lodge a properly completed gift offer declaration form.

All gift offers **must** be refused.

### Gift offer declaration form

The gift offer declaration form is set out in **Appendix 1** of this procedure. The EO must have processes in place for the lodging and processing of gift offer declaration forms.

### Gifts Register

A *Register of responses to reportable gift offers* ('gifts register') must be maintained that includes a record of:

- all **reportable** gift offers and responses (based on completed gift offer declaration forms).

The gifts register template is set out in **Appendix 2**.

The EO must have processes in place for ensuring that the register is up-to-date; is protected from unauthorised changes; and is published on the Board's external website. This includes designating employee position(s) whose occupant(s) manage these functions.





In addition:

- **Employees**  
The EO must ensure that employees are provided with regular reminders of the need to lodge gift offer declaration forms.
- **Board members**  
At the start of each Board meeting, the Chair must ask all Board members present to state whether their entries in the gifts register are complete and correct. If there are no changes, the minutes will note that:  
'All Board members present confirmed that their entries in the Register of *responses to reportable gift offers* are complete and correct'.  
If changes are declared, these will be noted in the minutes, together with the Board member's undertaking to lodge a gift offer declaration form within five working days.
- **Publishing of gifts register on external website**  
A copy of the gifts register that complies with privacy obligations (see next item) must be published on the Board's external website. It should be updated at least every six months. Entries should remain on the website for at least the current and previous financial year.

### Privacy protection

The EO must have processes in place to ensure that the Board complies with the *Privacy and Data Protection Act 2014* when collecting, using, and disclosing personal information in relation to gift offers (token and reportable). This includes ensuring that:

- identifying information is deleted from the copy of the gifts register that is published on the Board's external website, as set out in **Appendix 2**; and
- a *Privacy collection statement - gift offers* is published on the website that is consistent with the [template statement](#) issued by DELWP.

### Monitoring compliance

The administration and quality control of the Board's policy and procedure, including the gifts register and gift offer declaration forms, must be subject to regular scrutiny.

### Annual report by EO to Audit and Risk committee

The EO must provide a report at least annually to the Audit and Risk Committee that includes the matters set out in **Appendix 3** in relation to:

- risk analysis
- steps taken to improve compliance; and
- recommendations for improvement.



### Annual report by Audit and Risk Committee to board

The Audit and Risk Committee must submit a report at least annually to the Board that takes into account the EO's report and includes any other information or recommendations that the Audit and Risk Committee chooses to include.

### Promoting and improving compliance

To promote and improve compliance with this procedure:

- **Business rules**  
The EO must have suitable business rules, processes, and record-keeping requirements in place for the practical implementation of this procedure.
- **Induction and refresher training – board members and employees**  
The Chair (for Board members and the EO) and the EO (for employees) must ensure that all Board members and employees receive **induction training** and annual **refresher training**, including:
  - information about the aim, principles, accountabilities, and requirements of this policy and procedure;
  - practical guidance on how to comply with it (e.g. where to obtain gift offer declaration forms, how to refuse a gift without giving offence, etc.); and
  - advice that a breach of this policy and procedure may constitute a breach of a binding code of conduct and may result in disciplinary action and, in the case of corrupt conduct, criminal prosecution.

A copy of the Board's policy and procedure and related practical guidance must be provided to each Board member and employee when they commence their term of appointment/employment. Updates to the policy and procedure and related guidance must be provided as soon as practicable after they occur.

### Summary flow chart

To assist employees and Board members, a flowchart of how to respond to gift offers is set out in **Appendix 4**.

- **Gifts hub – board members and employees**  
The EO is designated as the employee position whose occupant manages (or acts as) a 'Gifts hub' to provide responsible persons, Board members and employees with a central point from which to obtain expert advice and guidance materials.
- **Contracts for 'in house' contractors and consultants**  
All contracts for 'in house' contractors and consultants (including those engaged through an employment Authority) must explicitly state that the contractor or consultant is bound by this procedure and by the [Code of Conduct for Victorian Public Sector Employees](#).<sup>1</sup>

---

<sup>1</sup> This includes the contracts for all contractors or consultants who:  
- supervise employees of this agency;



- **External stakeholders (tenderers, suppliers, external contractors, etc.)**  
All contracts for suppliers and external contractors must ensure that the contract can be revoked (or renegotiated) by the Board if the supplier or external contractor offers a prohibited gift to a Board member or employee.  
The EO must have processes in place to ensure that external stakeholders have ready access to information that explains the prohibitions and restrictions in this procedure. This includes ensuring that:
  - an up-to-date copy of this procedure is published on the Board’s external website; and
  - suitable guidance material is included in information packages for prospective tenderers and suppliers
  - provided directly to all suppliers and external contractors, with regular reminders thereafter; and
  - published on the Board’s website.
  
- **Remedial action**  
The EO must have processes in place to ensure that patterns of frequent or prohibited gift offers are identified and, where appropriate, **remedial action** is taken - e.g. a letter is sent to the source of the offers explaining why such offers must not be made.

## Culture of integrity

It is essential that Board members, employees, and external stakeholders are supported to raise queries and issues about gift offers, including queries and issues relating to their own conduct or that of others.

- **Assistance with making decisions**  
A Board member or employee who is uncertain how to comply with this procedure should seek advice from their responsible person. This does not abrogate their responsibility to make the right decision.
- **Possible breach of this procedure**  
A Board member or employee who may have breached this procedure must immediately notify the responsible person and remedy any breach.
- **Speaking up**  
A Board member or employee who believes that another Board member/employee may have breached this procedure must:
  - approach the other person, to give them the opportunity to notify the responsible person and remedy any breach; or

- 
- undertake work similar in nature to the work undertaken by employees of this Board at a premises or location generally regarded as a workplace of this Board; and/or
  - use or have access to the Board’s resources or information not normally accessible or available to the public.



- notify the responsible person directly.

If the matter involves corruption or serious misconduct, the Board member or employee can choose to instead report the matter to IBAC as a protected disclosure.

Decisive action, including possible disciplinary action, will be taken against any Board member or employee who discriminates against or victimises a person who speaks up in good faith about a possible breach of this procedure.

## Obligations and good practice

Board members and employees must act in accordance with their respective obligations and with good public sector governance practice, including:

- the *Public Administration Act 2004*;<sup>2</sup>
- binding codes and accountabilities issued by the Victorian Public Sector Commission, in particular:
  - [Code of Conduct for Directors of Victorian Public Entities](#) ('Directors Code of Conduct')
  - [Code of Conduct for Victorian Public Sector Employees](#); and
  - [Minimum accountabilities for managing gifts, benefits and hospitality](#);<sup>3</sup>
- government policy
- any directions, guidelines and/or statements of obligation or expectation issued by the Minister; and
- all other laws and obligations that bind the Board.

## Regular review of this policy and procedure

The Board will review this policy and procedure at least every three years or more frequently, if required, to keep up-to-date with changes to laws, government policy, etc. This policy and procedure should be consistent with the most recent version of the DELWP model policy.

## Further information

For further information see the [Gifts, benefits and hospitality](#) support module in the [Governance guides and resources](#) section of DELWP's governance website, **On Board**

---

<sup>2</sup> In particular:

- s 7: public sector values (i.e. integrity, impartiality, accountability, respect, responsiveness, human rights, leadership);
- s 79: 'duties of directors' (board members);
- s 13A: requirement to provide information to the Secretary of DELWP;
- s 81(1)(b): duty to inform the minister and the Secretary of DELWP of major risks to agency;
- s 81(1)(g): requirement to have an adequate gifts policy in place for board members.

<sup>3</sup> The minimum accountabilities are incorporated into DELWP's model policy, which this agency's policy is consistent with.



([www.delwp.vic.gov.au/onboard](http://www.delwp.vic.gov.au/onboard)). It includes the DELWP model policies and DELWP guidance notes, plus direct links to this topic on the VPSC website.

## REFERENCES, RELATED DOCUMENTS AND LEGISLATION

- Board's Gifts Register
- Board's Conflict of Interest Policy
- Board's Purchasing Policy
- Board's Board Charter
- Board's Administration & Finance Policy
- Victorian Public Sector Standards Commission Gifts, Benefits and Hospitality Framework (the framework)
- VPSC - Code of Conduct for Victorian public sector employees
- Department of Environment, Land, Water and Planning (DELWP) Guide to Good Governance – board members
- VPSC- Directors' Code of Conduct and guidance notes
- VPSC Gifts, Benefits and Hospitality Guide
- *Public Administration Act 2004*.



## Appendix 1 – Gift offer declaration form

### How to fill out this form

The information that you provide in this form will be entered into the *Register of responses to reportable gift offers* ('gifts register'). A de-identified copy of the register is published on the Board's external website <https://gunaikurnai.org/our-story/gktolmb-who-we-are/>

For assistance in filling out this form contact your 'responsible person' – i.e. line manager (for employees), Chair (for Board members and the EO), or deputy Chair (for the Chair).

For the definition of a 'reportable gift offer' and to decide whether a gift is 'prohibited' refer to the Board's procedure on *Gifts, benefits and hospitality*. For a quick overview, see the 'summary flowchart' in Appendix 4 of the procedure.

The policy and procedure is also published on the Board's website.

### How to lodge this form

*Completed Gift Offer declaration forms are to be submitted to the relevant Responsible Person.*

#### 1. Date of offer (insert)

#### 2. Source of offer

(i) Organisation (or individual stakeholder):

(ii) Name and title of person making offer:

(iii) Type of organisation:

(e.g. supplier, prospective tenderer, industry stakeholder with commercial interest, not-for-profit stakeholder, etc.)

#### 3. Description of gift offered (insert)

#### 4. Value

Do you believe that the gift offered may be of cultural, historic or other significance?

Yes  No

Estimated value of gift offered: \$ .....

Have you received any other gift offers from this source in the last 12 months? Yes  No

If yes, estimate the total value of gift offers you have received from this source in the last 12 months: \$ .....



**5. Prohibited?**

**Accepted or declined?**

The gift offer was: declined  OR accepted **on behalf of the Authority**

**Comments (if any)**

**Signed and dated declaration**

I confirm that the information I have provided is true and correct.

Name:

Title

Signature: \_\_\_\_\_

Date:

**Noted**  I have noted the contents of the above declaration.

Name:

Title

Signature: \_\_\_\_\_

Date:

*Office use:*

**A. Gifts register:** confirmation that the register has been updated.

**B. Remedial action:** any remedial action to be taken (e.g. letter to frequent offer or about policy requirements).

**C. Accepted gifts:** if the gift was accepted:

- (i) how the Board will use or dispose of the gift in accordance with the policy and supporting procedures;
- (ii) if the gift (or its proceeds) are being donated, details of the organisation receiving the donation; and

OFFICIAL



(iii) signature (dated) of the person(s) authorising these decisions, including their name and title/position no.

**D. Assets register:** confirmation that, if applicable, the assets register has been updated.

OFFICIAL





## Appendix 2 – Register of responses to reportable gift offers

The template for the *Register of responses to reportable gift offers* is as follows. When publishing the register on the Board’s website delete all identifying information.

A	B	C	D	E	F	G	H	I	J	K	L
Entry no.	Date gift offered	Offeror	Offeror number	Prohibited gift? If so, why?	Board member or employee to whom the gift was offered	Description of gift offered	Cultural, historic or other significance?	Est. value of this offer	Est. combined value	Was the gift accepted or declined?	Any relevant: (1) Comments (2) Remedial action.
#/year		Include: (i) Name of offeror (organisation offering gift). (ii) Name and title of person making offer on behalf of offeror. (iii) Type (e.g. supplier; prospective tenderer; industry stakeholder with commercial interest; ‘not for profit’ stakeholder; etc.). <b>When publishing on website</b>	The ‘offeror number’: is assigned to an organisation the first time that an offer it makes is recorded in the register remains the same for every reportable offer made by that organisation enables gift patterns to be identified when the register is published on the internet.	<b>All gifts are prohibited</b> <b>When publishing on website delete any identifying information.</b>	Include: (i) name (ii) title/position no. (iii) type – i.e. board member, executive, or employee  <i>[Other data can also be required e.g. ‘division’]</i> <b>When publishing on website delete all information in this column EXCEPT do not delete (iii) board member, executive, or</b>	<b>When publishing on website delete any identifying information.</b>	Note that: All gifts of cultural, historic, or other significance are reportable, regardless of their monetary value. Any gift from a visiting delegation or any other official gift is of ‘significance’. <b>When publishing on website delete</b>	Est. \$ value of this gift offer.	Est. total \$ value of all gift offers from this source to the board member or employee in last 12 months.	<b>When publishing on website delete any identifying information.</b>	(1) Note any relevant comments, including by whom made. (2) Note any remedial action that has been or will be taken additional to that noted in comments. <b>When publishing on website delete any identifying information, for example, substitute: offeror number for offeror’s name ‘board member’ for name and details of chair or board member ‘executive’ for name</b>

OFFICIAL



A	B	C	D	E	F	G	H	I	J	K	L
Entry no.	Date gift offered	Offeror	Offeror number	Prohibited gift? If so, why?	Board member or employee to whom the gift was offered	Description of gift offered	Cultural, historic or other significance?	Est. value of this offer	Est. combined value	Was the gift accepted or declined?	Any relevant: (1) Comments (2) Remedial action.
		delete all information in this column EXCEPT do not delete (iii) 'type of organisation'.			employee.		any identifying information.				and details of CEO or other executive 'employee' for name and details of employee.
01/17	9.12.16	Takem Pty Ltd  John Smith, Marketing officer  (Supplier)	55	All gifts are prohibited	Anita Green  Senior Purchasing Officer  (Employee)	Christmas hamper	No	\$70	\$85	Declined	'Explained was prohibited gift as I am a purchasing officer. Directed supplier to info on website.' (Anita Green)
02/17	20.4.17	Water Steady Pty. Ltd  Alex Hutton, Director  (Industry stakeholder)	63	All gifts are prohibited	Charles Pink  Board member  (Board member)	Lunch at a cafe	No	\$45	\$70	Declined	'AH wanted to discuss green paper "over lunch at Mimi's, my shout". (Charles Pink)

## OFFICIAL



A	B	C	D	E	F	G	H	I	J	K	L
Entry no.	Date gift offered	Offeror	Offeror number	Prohibited gift? If so, why?	Board member or employee to whom the gift was offered	Description of gift offered	Cultural, historic or other significance?	Est. value of this offer	Est. combined value	Was the gift accepted or declined?	Any relevant: (1) Comments (2) Remedial action.
03/17	10.5.17	South Pacific Nations Sustainability Alliance  Lyn Tan, Head of delegation  (Visiting international delegation)	64	All gifts are prohibited	Francine Gold  Chair  (Board member)	Wall clock made of sustainably harvested timbers sourced from South Pacific.	Yes.	\$500	\$500	Declined	
04/17	9.7.17	Takem Pty Ltd  Andrea Honey, Marketing officer  (Supplier)	55	All gifts are prohibited	James Fry  Manager, Purchasing  (Employee)	Free ticket to 'Office of the Future' trade exhibition (where offeror has a stand).	No	\$65	\$65	Declined	'Explained prohibited gift. (James Fry)  'Supplier has pattern of prohibited offers. Suggest remedial action' (Bob Ng – responsible person)  <b>Remedial action:</b> letter sent to CEO on 28.5.16
05/17	12.9.17	Birchup Ltd  Sandra	32	All gifts are prohibited	John Black  CEO	Attendance for two at AFL Grand Final in corporate	No	\$450	\$450	Declined	'Explained prohibited gift. Sent guidance

OFFICIAL



A	B	C	D	E	F	G	H	I	J	K	L
Entry no.	Date gift offered	Offeror	Offeror number	Prohibited gift? If so, why?	Board member or employee to whom the gift was offered	Description of gift offered	Cultural, historic or other significance ?	Est. value of this offer	Est. combined value	Was the gift accepted or declined?	Any relevant: (1) Comments (2) Remedial action.
		Sutton, Managing Director  (Industry stakeholder, commercial interests)			(Executive)	box.					materials by email dated 14.9.16' (John Black)
06/17	10.9.17	Green Growth Forums  Sally Bower, Director, Education  (Not for profit. Regional collective of environment agencies)	44	All gifts are prohibited	Jan Baker  Executive Director, Sustainable Growth Division  (Employee)	Box of chocolates	No	\$25	\$55	Declined	'Gift offered for presenting at 2 <sup>nd</sup> forum this year.  Explained could not accept this offer.. (Jan Baker)



## Appendix 3 – Annual report to Audit and Risk Committee

The EO's annual report to the Audit and Risk Committee must, at a minimum, include the following information:

### A. Risk analysis

#### Sources, type, and targeting of gift offers (patterns and anomalies)

Reportable gifts: an analysis of patterns and anomalies in the gifts register, including an overview of:

- (i) Gifts offered: the types and value range of gifts offered, in particular:
  - main sources (organisations and individuals) of high value and/or frequent offers;
  - which areas of the Board and which positions (Chair, Board member, EO, other employee positions) were subject to high value and/or frequent offers; and
  - patterns in areas identified by the Audit and Risk Committee for high scrutiny (e.g. tendering and procurement).
- (ii) Prohibited gifts: the level, nature and sources of prohibited gifts offers.
- (iii) Acceptance of gifts: the total number, value, and percentage of gift offers accepted v. refused.
- (iv) Use and disposal: how the Board used or disposed of the gifts it received.
- (v) Bribes: any reports of suspected bribery attempts.

Token gifts: to the extent, if any, that the Audit and Risk Committee requires, an analysis of token gift offers - e.g. some or all of (i) to (iii) above - in particular, prohibited token gift offers.

#### Level of compliance with procedure

An overview of the estimated level of compliance with this procedure, including:

- (i) Whether there are fewer entries in the gifts register than would reasonably be expected given the size and functions of the Board.
- (ii) Based on research conducted (e.g. surveys and focus groups with Board members and employees; random and targeted spot checks with current/recent suppliers and external contractors, etc.), the estimated level of failure to:
  - disclose reportable gifts by lodging a gift offer declaration form;
  - disclose token gifts by emailing the responsible person;
  - refuse prohibited gifts.



## **B. Steps taken to improve compliance (risk mitigation measures)**

An overview of steps taken in the last year to improve compliance with the Gifts, Benefits and Hospitality policy and procedure, including:

- (i) substantive changes to business rules, processes and record-keeping requirements;
- (ii) activities to promote awareness of, and improve compliance with, this procedure, noting who the activities were directed to (i.e. Board members, employees and/or external stakeholders);
- (iii) remedial action taken to address patterns of frequent or prohibited gift offers (e.g. letters to offerors); and
- (iv) progress in implementing any recommendations made to, and accepted by, the Audit and Risk Committee and/or board.

## **C. Recommendations (future improvements)**

New recommendations, if any, for:

- (i) improving compliance with this procedure; and/or
- (ii) updating this procedure and related business rules, processes and record-keeping requirements.



## Appendix 4 - Flowchart

