

World Vision Australia

Gifts, Benefits and Hospitality Policy

Preliminary information:

Type of Policy: Board and Organisation	Core Value supported: We are Stewards
Leadership Owner: CFO	Issue Date: 19 August 2020
Frequency of review: Two yearly Last review date: - Next review deadline: August 2022	

Purpose of the Policy:

This policy states **World Vision Australia (WVA)**'s position on:

- Responding to offers of gifts, benefits and hospitality, and
- Providing gifts, benefits and hospitality

Gifts, benefits and hospitality can cause actual, potential or perceived conflicts of interest, hence they must be declined. Some minor exceptions apply for practical purposes as set out in this policy.

WVA takes very seriously its responsibility to steward well the money entrusted to us by donors on behalf of the poor. WVA is committed to the highest level of integrity, and strives to build the trust of donors in everything we do.

Who the Policy applies to:

This policy applies to all Board members and employees including contractors.

Authority and Responsibility for the Policy and the related Standards, Procedures & Guidelines:

The following table sets out responsibilities.

Actions:	Implementing the Policy and the related standards, procedures and guidelines:	Amending the Policy:	Amending the related standards, procedures and guidelines:	Responding to and dealing with incidents (including non-compliance):
Recommend	Not applicable	Anyone	Anyone	Anyone
Consult	Head of Risk Chief, People & Culture	Head of Risk Chief, People & Culture, Company Secretary*	Head of Risk Chief, People & Culture, Company Secretary*	Head of Risk Chief, People & Culture, Company Secretary
Decide*	Head of Risk Chief, People & Culture,	Board* (through Company Secretary)	Board* (through Company Secretary)	Relevant supervisor/manager, Chief, People & Culture,

	Company Secretary (re Board)			Board (re Board members)
Perform	Head of Risk CFO Company Secretary (re Board)	CFO	CFO Company Secretary (re Board)	Relevant supervisor/manager PCGC, ARC and Board Chairs

* Where the Policy is a Board policy, any amendments to the Policy must be considered and approved by the Board. Please liaise with the Company Secretary in relation to the process to be taken for this.

Policy principles:

WVA is committed to impartiality, accountability and integrity and will uphold these principles in applying this policy.

The Policy:

1. Definitions

“Benefits” Benefits include preferential treatment, privileged access, favours, ‘kick back’ (financial or otherwise) or other advantage offered to an individual, other than those provided by WVA. They may include invitations to sporting, cultural, educational or social events, access to discounts and loyalty programs and promises of a new job.

The value of benefits may be difficult to define in dollars, but as they are valued by the individual, they may be used to influence the individual’s behaviour.

“Gifts” are free or discounted items or services (other than those given by WVA) that would generally be seen by the public as a gift. These include items of high value (e.g. artwork, travel tickets, jewellery, or expensive pens), low value (e.g. small bunch of flowers), consumables (e.g. chocolates) and services (e.g. painting and repairs). A Gift may be indirect, for example where WVA pays for the expense, but it is subsidised by a supplier through a discount offered to WVA for that purpose.

“Hospitality” includes the friendly reception and entertainment of guests, other than where provided by WVA. Hospitality may range from light refreshments at a business meeting to expensive restaurant meals and sponsored entertainment, travel and accommodation.

2. Refusal of Gifts, Benefits and Hospitality

Board members and employees must not solicit any Gift, Benefit or Hospitality.

Board members and employees must not accept a Gift, Benefit or Hospitality, unless an exception listed below applies.

Gifts, Benefits or Hospitality for family members or any other person associated with the Board member or employee must not be solicited, and if offered must be refused, unless an exception listed below applies.

Exceptions

- **Token** - Gifts benefits and hospitality worth less than \$50 AUD.

This exception is NOT AVAILABLE:

- where there have been multiple gifts, benefits and hospitality from the same source totalling more than \$50 AUD, or

- where the acceptance of the gift benefit or hospitality could give rise to an actual, potential or perceived conflict of interest. For example, a bottle of wine offered to an individual or a team which is involved in procurement of services, even if it is a cheap bottle. Refer Conflict of Interest Policy.

Even where this exception is available, acceptance of the gift, benefit or hospitality is strongly discouraged.

- **Ceremonial** – Gifts, benefits or hospitality provided as part of the culture and practices of communities and government, within Australia or internationally. Ceremonial gifts are usually provided when conducting business with official delegates or representatives from another organisation, community or foreign government or from communities in World Vision First Nations People's or international programs where it is insulting to refuse gifts.
- **WV National Office gifts** - A gift received during a visit to a WV program and which is not useful to the local WV office or WVA and which has value less than \$25.
- **Impractical to refuse** - for example, breakfast at a seminar, or a hamper delivered to reception.

If an exception DOES apply the gift benefit or hospitality can be accepted but: it must be declared and handed over to WVA management (unless it is only of nominal value, ie less than \$25 AUD) and it will be:

- utilised for WVA's benefit, for example by auctioning the gift with all proceeds banked as a donation to WVA, or sharing a cake with the whole department; and
- recorded on a Gifts, Benefits and Hospitality Register.

3. Gifts, Benefits and Hospitality Register

All Gifts, Benefits and Hospitality worth more than \$25 which are received, or offered and declined, will be recorded in a register, which will be tabled at the Audit and Risk Committee on a quarterly basis.

4. Monitoring and review

At least once every two years, the Audit and Risk Committee will receive a report on the administration and quality control of the gifts, benefits and hospitality policy, processes and Gifts Registers. The report will include analysis of WVA's gifts, benefits and hospitality risks (including multiple offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.

5. Requirements for providing hospitality

Hospitality may be provided when welcoming guests, to facilitate the development of business relationships and to further WVA business organisational outcomes.

When deciding whether to provide hospitality individuals must ensure:

- any hospitality is provided for a business reason that furthers the conduct of official WVA business or other legitimate organisational goals, or promotes and supports WVA policy objectives and priorities;
- that any costs for hospitality are moderate so as not to be perceived as poor stewardship of donor funds.

Alcohol must never be paid for by World Vision.

6. Breaches

A breach of this policy by an employee will be dealt with in accordance with the WVA disciplinary procedures and could have consequences which include termination of employment. If a Board member fails to comply with this policy, the Board will decide what action should be taken, up to and including removal from the Board.

Actions inconsistent with this policy may constitute misconduct under the Code of Conduct Policy. WVA will communicate this policy to suppliers, contractors, consultants and other business associates. Those identified as acting inconsistently with this policy may be subject to contract re-negotiation, including termination.

7. Speak up

Individuals who consider that gifts, benefits and hospitality or conflicts of interest within WVA may not have been declared or are not being appropriately managed should speak up and notify their manager or the Head of Risk. Individuals who believe they have observed improper conduct in their colleagues may also make a protected disclosure under the Protected Disclosure Policy.

WVA will take appropriate action, including possible disciplinary action, against individuals who discriminate against or victimise those who speak up on reasonable grounds.

8. Contacts for further information

Individuals who are unsure about the application of this policy should ask their manager or the Head of Risk for advice.

9. Training

All employees and Board members must be regularly trained on this policy and related procedures. Training records will be kept.

10. Related policy, and other documents

- Conflict of Interest
- Code of Conduct Policy
- Protected Disclosure Policy
- Fringe Benefits Tax Policy
- Fringe Benefits Tax (FBT) Entertainment Guidance
- Purchasing Policy