

TITLE: Gifts, Benefits and Hospitality Policy			
APPROVED BY:	Board		
POLICY OWNER:	Chief Financial Officer	POLICY DELEGATE:	Libby Klein / Company Secretary
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ASSOCIATED WVI POLICY	<ul style="list-style-type: none"> Partnership Policy: Conflict of Interest Partnership Policy: Financial Stewardship & Accountability 		

THE GIFTS, BENEFITS AND HOSPITALITY POLICY MEANS good financial stewardship

Purpose

World Vision Australia’s (WVA) Gifts, benefits and hospitality policy, provides guidance and framework regarding.

- 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.

Scope

Who - The Policy applies to all Board members and employees including contractors.

For the purpose of this policy those covered by the scope are collectively referred to as “employees” in the document.

Suppliers are covered by this policy to the extent of the requirements set out in the Suppliers Code of Conduct.

Where - When and where this policy applies extends to any location that is our workplace at any time, we are representing WVA. This can include but is not limited:

- at an office or other premises including WV/government/donor/supporter locations;
- when working from home or remotely;
- representing WV at conferences or other events; and
- at locations within Australia or elsewhere in the world.

In summary in any workplace, location or situation in which you are performing work, representing World Vision or you are there because of your employment or engagement with WVA.

The Policy

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

1. 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 or clear business benefit to WVA** - for example, breakfast at a seminar, or a hamper delivered to reception are impractical to refuse. Networking opportunities, where there is a clear and direct business benefit to WVA, are a valid exception.

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 cannot be handed over in the case of hospitality, or 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.

Gifts, benefits and hospitality must be refused where there could be a perception that they are being used to influence a decision, such as a tender process, procurement or hiring.

2. 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.

3. 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.

4. 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.

Policy breaches

WVA is committed to acting quickly and appropriately to address any breaches of this policy. Employees in breach of this policy may be subject to WVA's disciplinary process and procedures.

Reporting a breach – WVA has obligations arising from the matters covered in this policy to report both internally and in some cases externally in relation to a breach of this policy. Failing to do so can have serious implications for WVA in relation to our ability to operate as a business and as a charity. Breaches must be reported in accordance with the relevant procedure.

5. Contacts for further information

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

6. Training

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

Policy Definitions

Item	Definition
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	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.

Policy Revision History

Revision Date	Summary description of revision	Section(s) Changed
May 2022	Transition into new Policy template. Specific inclusion of: <ul style="list-style-type: none">• WVI Policy References• Breach escalation process• Contacts for further information• Training details• Associated WVA policy documents	ALL

Appendix A – Supporting Information to the Gifts, Benefits & Hospitality Policy

In addition to the information contained in this policy there are several external references and internal policies, procedures and resources that can be used or referenced in conjunction with this policy. These documents include (but are not limited to):

Standard or Industry Reference	Summary of what these cover
ACNC – Guide for Managing Conflicts of Interest	This guide has been developed by the Australian Charities and Not-For-Profit Commission (ACNC) to help explain what conflicts of interest are and how they can be managed.

Policy or Area	Examples of what these cover
Code of Conduct Policy	Sets out the standard of behaviour expected in WVA workplaces.
Protected Disclosure Policy	Sets out how we enable people to speak up about unethical or unlawful conduct.
Fringe Benefits Tax Policy	Sets out how World Vision Australia (WVA) manages fringe benefits and complies with the relevant taxation laws in relation to Fringe Benefits Tax (FBT).
Fringe Benefits Tax (FBT) Entertainment Guidance	The purpose of this paper is to stipulate the FBT considerations for WVA staff when organising any functions or events for staff that could be defined as entertainment.
Purchasing Policy	Sets out the guiding principles and parameters which support the purchasing process within World Vision Australia