

1. PURPOSE

Geelong Cemeteries Trust (GCT) is committed to earning and maintaining public trust and aligning our actions with community expectations.

We understand the importance of considering conflicts of interest and reputational risks when giving or receiving gifts, benefits or hospitality (GBH).

This policy is designed to provide a transparent and consistent framework for providing and responding to offers of Gifts, Benefits and Hospitality to minimise Gift offers made to, and accepted by, individuals in order to protect and promote public confidence in the integrity our decision making and ensure our business is carried out with transparency and impartiality.

2. SCOPE

To whom this policy applies:

- The policy applies to all persons who perform work for or on behalf of GCT, including Board Members, staff, contractors, consultants, contingent labour hire, community advisory members, and others at the workplace. For the purpose of this policy only, 'individual' refers to each of these persons.
- The workplace includes any place where work is carried out for GCT or any place where the staff goes while at work.

3. PRINCIPLES

This policy has been developed in accordance with requirements outlined in the Minimum Accountabilities (see Schedule A) and GBH model policy for the management of gifts, benefits and hospitality issued by the Victorian Public Sector Commission (VPSC). GCT is committed to and will uphold the following principles in applying this policy.

Impartiality - individuals have a duty to place the public interest above their private interests when carrying out their official functions. They will not accept gifts, benefits or hospitality that could raise a reasonable perception of, or actual, bias or preferential treatment. Individuals do not accept offers from those about whom they are likely to make business decisions.

Accountability - individuals are accountable for:

- declaring all non-token offers of gifts, benefits and hospitality.
- declining non-token offers of gifts, benefits and hospitality, or seeking approval to accept the offer; and
- the responsible provision of gifts, benefits and hospitality.

Integrity - individuals strive to earn and sustain public trust through providing or responding to offers of gifts, benefits and hospitality in a manner that is consistent with community expectations. Individuals will refuse any offer that may lead to an actual, perceived or potential conflict of interest.

GIFTS, BENEFITS AND HOSPITALITY (GBH)

Governance Policy

Document ID:

Risk-based approach - GCT, through its policies, processes and Audit and Risk Committee (ARC), will ensure gifts, benefits and hospitality risks are appropriately assessed and managed. Individuals with direct reports will ensure they are aware of the risks inherent in their team's work and functions and monitor the risks to which their direct reports are exposed.

4. POLICY

4.1 Management of Gifts, Benefits and Hospitality (Received)

This section sets out the process for accepting, declining and recording offers of gifts, benefits and hospitality. Any exceptions to this process must have the prior approval of the Chief Executive Officer (CEO), following approval by the functional Director.

4.1.1 Conflict of Interest and reputational risks

When deciding whether to accept an offer, individuals should first consider if the offer could be perceived as influencing them in performing their duties (resulting in a conflict of interest) or may lead to reputational damage. The more valuable the offer, the more likely that a conflict of interest or reputational risk exists. The following questions should be considered when deciding whether to accept an offer:

GIFT test

Individuals should consider the GIFT test outlined below when offered a Gift, Benefit or Hospitality.

G	Giver	<p>Who is providing the gift, benefit or hospitality and what is their relationship to me?</p> <p>Does my role require me to select suppliers, award grants, regulate industries or determine government policies? Could the person or organisation benefit from a decision I make?</p>
I	Influence	<p>Are they seeking to gain an advantage or influence my decisions or actions?</p> <p>Has the gift, benefit or hospitality been offered to me publicly or privately? Is it a courtesy or a token of appreciation or a valuable non-token offer? Does its timing coincide with a decision I am about to make or my endorsement of a product or service?</p>
F	Favour	<p>Are they seeking a favour in return for the gift, benefit or hospitality?</p> <p>Has the gift, benefit or hospitality been offered honestly? Has the person or organisation made several offers over the last 12 months?</p> <p>Would accepting it create an obligation to return a favour?</p>
T	Trust	<p>Would accepting the gift, benefit or hospitality diminish public trust?</p> <p>How would the public view acceptance of this gift, benefit or hospitality? What would my colleagues, family, friends or associates think?</p>

Individuals are encouraged to seek advice from their Manager or the Director Corporate Services / CFO if they have any doubts about accepting Gifts, Benefits or Hospitality, regardless of the value.

4.1.2 Requirement for Refusing Offers

Individuals should refuse all offers that:

- are likely to influence them, or be perceived to influence them, in the course of their duties, or raise an actual, potential or perceived conflict of interest.
- could bring them or GCT into disrepute.
- are made by a person or organisation about which they will likely make or influence a decision (this also applies to processes involving grants, sponsorship, regulation, enforcement or licensing), particularly offers:
 - made by a current or prospective supplier.
 - made during a procurement or tender process by a person or organisation involved in the process; or
- are likely to be a bribe or inducement to make a decision or act in a particular way.
- extend to their relatives or friends.
- are of money, or used in a similar way to money, or something easily converted to money (e.g., shopping vouchers, gift cards etc.).
- where, in relation to hospitality and events, GCT will already be sufficiently represented to meet its business needs.
- acceptance could be perceived as endorsement of a product or service, or acceptance would unfairly advantage the sponsor in future procurement decisions.
- are made by a person or organisation with a primary purpose to lobby public sector organisations; or
- are made in secret with an express or implied expectation that the individual will not publicly disclose the offer.

4.1.3 Bribes

If an individual considers they have been offered a bribe or inducement, the offer must be reported to their Responsible Person and Director Corporate Services/CFO (who reports any criminal or corrupt conduct to Victoria Police or IBAC). The individual must also complete and lodge a completed *Gifts Declaration form* so that their refusal can be recorded.

Individuals who believe another individual may have solicited or offered a bribe that has not been reported must notify their Responsible Person or Director Corporate Services/CFO in accordance with the *Public Interest Disclosure Policy*. Alternatively, the matter can be reported to directly to IBAC.

4.1.4 Token Gift Offers (less than \$50 in value)

A token Gift offer is an offer of a gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the individual who receives the offer. The Minimum Accountabilities state that token Gift offers cannot be worth more than **\$50**.

Token Gift offers that may be accepted include objects such as promotional items (e.g. pens and note pads), and modest hospitality that would be considered a basic courtesy, such as light refreshments provided during a meeting. Token Gift offers of this nature can generally be accepted without prior approval or having to declare the offer.

4.1.5 Non-Token Gift Offers (greater than \$50 in value)

Non-token Gift offers have the potential to raise significant risk issues associated with matters of undue influence, conflict of interest or reputational damage.

Without prior approval, non-token Gift offers are generally to be declined and returned where practicable or surrendered to the Director Corporate Services/CFO for appropriate disposal where return is not practicable (see *Ownership of Gifts offered to individuals*).

The only exception to these requirements would be where there are no risks associated with conflict-of-interest or reputational damage in accepting the Gift offer, and the prior approval of the CEO or Director Corporate Services/CFO has been obtained. Gifts accepted under these circumstances are required to be appropriately recorded in the Gifts Register. (see *Recording non-token Gift offers*).

4.1.6 Recording Non-Token Gift Offers

All non-token Gift offers, whether accepted, declined and returned, or accepted and delivered to the Director Corporate Services/CFO (where return is not practicable), must be recorded in *Gifts Register* via a *Gifts Declaration* form.

Other non-token gifts that were pre-authorised (e.g., conference attendance) or of cultural value are also required to be recorded in *Gifts Register* via a *Gifts Declaration* form.

In the case where a Gift cannot be practicably returned, the Gift should be delivered to the Director Corporate Services / CFO, who will coordinate its disposal in a manner that complies with GCT's obligations.

4.1.7 Ownership of Gifts Offered to Individuals

Non-token Gifts that have been accepted by an individual (based on prior approval provided by the CEO or Director Corporate Services/CFO) may be retained by the individual where the gift is not likely to bring them or GCT into disrepute. Staff are required to transfer to GCT any official gifts or any gift of cultural significance.

4.1.8 Repeat Offers

Receiving multiple Gift offers from the same person or organisation can generate a stronger perception that the person or organisation could influence you. Individuals should refuse repeat offers from the same source if they create a conflict of interest or may lead to reputational damage.

4.1.9 Ceremonial Gifts

Ceremonial gifts are the property of the organisation, irrespective of value, and should be accepted by individuals on behalf of GCT. The receipt of ceremonial gifts (see *Section 7 Definitions*) should be recorded on *Gifts Register*; however, this information does not need to be published in the public version of the register.

4.1.10 Official Business events

Where attendance at a Significant Community Event is connected to the employment position of an individual, they may accept the invite providing that:

- attendance does not raise an actual, potential or perceived conflict of interest.
- approval of granted by the individual's Manager or CEO prior to the event; and
- acceptance of the offered is recorded in the *Gifts Register*.

4.2 Management of Gifts, Benefits and Hospitality (Provided)

4.2.1 HOST test

Individuals should utilise The HOST test outlined below when considering providing gifts, benefits and hospitality.

H	Hospitality	To whom is the gift or hospitality being provided? Will recipients be external business partners, or individuals of the host organisation?
O	Objectives	For what purpose will hospitality be provided? Is the hospitality being provided to further the conduct of official business? Will it promote and support GCT objectives and priorities? Will it contribute to staff wellbeing and workplace satisfaction?
S	Spend	Will public funds be spent? What type of hospitality will be provided? Will it be modest or expensive, and will alcohol be provided as a courtesy or an indulgence? Will the costs incurred be proportionate to the benefits obtained?
T	Trust	Will public trust be enhanced or diminished? Could you publicly explain the rationale for providing the gift or hospitality? Will the event be conducted in a manner which upholds the reputation of GCT and the public sector? Have records in relation to the gift or hospitality been kept in accordance with reporting and recording procedures?

Gifts to external individuals or organisations will normally be symbolic, rather than financial in value.

4.2.2 Considerations when providing Gifts, Benefits or Hospitality

Gifts, benefits and hospitality may be provided when welcoming guests, to facilitate the development of business relationships, further GCT business outcomes and to celebrate achievements.

When deciding whether to provide gifts, benefits or hospitality individuals must ensure.

- any gift, benefit or hospitality is provided for a business purpose that furthers the conduct of official business or other legitimate organisational goals or promotes and supports GCT's objectives and priorities.
- any costs are proportionate to the benefits obtained, and would be considered reasonable in terms of community expectations.

- it does not raise an actual, potential or perceived conflict of interest; and
- when hospitality is provided, individuals demonstrate professionalism in their conduct, and uphold their obligation to extend a duty of care to others; and
- costs are contained wherever possible, and expenditure complies with the financial probity and efficient use of public funds.

4.2.3 Other Allowable Purchases

Expenses upon death of a staff member or a close family member – flowers, or similar, can be purchased using GCT funds in the event of the death of an individual or an individual's close family member. Expenditure on such purchases should be appropriate to the significance of the loss, yet mindful of the cost minimisation expectations of our community and other stakeholders.

Recognising other life events - should individuals choose to recognise life events relating to their colleagues, such as the birth of a child or a marriage etc., any associated gift purchases (such as flowers) are to be self-funded via staff collection. This does not apply to the provision of flowers or small gift for a staff member recovering from illness or surgery however again it would need to follow the cost minimisation expectations of our community and other stakeholders.

4.2.4 Reporting & Recording Gifts, Benefits and Hospitality

The public has a right to access documents relating to the provision of gifts, benefits and hospitality under the *Freedom of Information Act 1982*. Public entity organisations have recording obligations that help to ensure transparency and accountability. These include record keeping obligations under the *Public Records Act 1973*, and obligations arising from the *Financial Management Act 1994* to ensure that public funds are appropriately authorised and incurred in accordance with the organisational needs and captured in the financial records.

The Director Corporate Services / CFO is responsible for maintaining a publicly available version of the *Gifts Register*. The public version of the Gifts Register will be published on GCT's public website and is required to contain details of reportable Gift offers relating to the current and preceding financial year.

5. COMPLIANCE

Failure to adhere to this policy may result in disciplinary action consistent with Code of Conduct, relevant industrial instrument and legislation.

GCT will communicate this policy with contractors, consultants and other business associates, where appropriate. Those identified as acting inconsistently with this policy may be subject to contract re-negotiation, including termination.

6. ACCOUNTABILITY

Role	Accountability
Board	The Approved Authority to approve a policy document within the Policy Framework.
Board Chair	For Board Directors is the Responsible Person .
Deputy Chair	For Board Chair is the Responsible Person .
Board Members	Responsible for ensuring their entries in the <i>Gifts Register</i> are complete.
Audit and Risk Committee (ARC)	Review and assess the Gifts, Benefits and Hospitality Policy at least every two years.
	Receive annual reports of Gifts, Benefits and Hospitality recorded in the Gifts, Benefits and Hospitality Register.
Chief Executive Officer (CEO)	Has ultimate accountability for Gifts, Benefits and Hospitality control within GCT and must: <ul style="list-style-type: none"> (a) ensure policies and procedures are current and complied with. (b) establish appropriate governance structures and monitor their effectiveness. (c) report all instances of matters suspected on reasonable grounds to involve the misuse of public power or position to the Independent Broad-based Anti-Corruption Commission (IBAC) which is mandated by the Independent Broad-based Anti-Corruption Commission Act 2011 (Vic). This reporting is separate to the reporting of all Public Interest Disclosures; and (d) expeditiously report any suspected bribery or breach of this policy to the Audit and Risk Committee (ARC), as appropriate.
Director Corporate Services/CFO	Is the Designated Officer for developing, reviewing and implementing this Policy.
	Duly appointed by the CEO as GCT's Responsible Person whom individuals: <ul style="list-style-type: none"> • notifies of any gift offers received. • notifies of any suspected bribery attempts, and • seeks advice from about this policy and how to comply.
	Duly appointed by the CEO as GCT's Public Interests Disclosure Coordinator - receives allegations of Bribery and Corruption (where the disclosure falls within the Protected Disclosure Act 2012).
	Ensure staff are provided with regular reminders of the circumstances in which <i>Gifts Declaration</i> forms are required to be completed and lodged.
	Responsible for internal and external mandatory reporting, as required.
	Monitors risk, audit and compliance trends, risk profiles and improvement opportunities under this policy.

Executive Management Team	Are responsible for leading, promoting and integrating the ethical tone of GCT and supporting staff members to understand and comply with this policy.
	Ensuring Gifts, Benefits and Hospitality is embedded into the Risk Management Framework.
	Monitoring compliance with associated codes of conduct, policies and procedures.
	Receiving reports on Gifts, Benefits and Hospitality.
Managers	Duly appointed by the CEO as GCTs Responsible Person for staff who report to them.
	Are accountable for effectively managing Gifts, Benefits and Hospitality risks and controls as part of the Risk Management Framework.
	Must ensure all staff are aware of their responsibilities, including their mandatory compliance training.
Staff Members	Comply with this policy by undertaken mandatory compliance training.
	Act in accordance with GCT's Values and Code of Conduct.
	Take practical steps to avoid or manage the risks associated with this policy and report all suspected breaches of this policy.
	Refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure.

7. DEFINITIONS

Terms and definitions identified below are specific to this Policy and are critical to its effectiveness:

Term	Definition
Business associate	An individual or body that the organisation has, or plans to establish, some form of business relationship with, or who may seek commercial or other advantage by offering gifts, benefits or hospitality.
Benefits	Benefits include preferential treatment, privileged access, favours or other advantage offered to an individual. They may include invitations to sporting, cultural 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.
Bribe	A "bribe" is an offer of money or other inducement made with the intention to corruptly influence an individual in the performance of their duties. Bribery or attempted bribery of is a criminal offence.

Ceremonial gifts	<p>Ceremonial gifts are official gifts 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.</p> <p>Ceremonial gifts are the property of GCT, irrespective of value, and should be accepted by individuals on behalf of the organisation. The receipt of ceremonial gifts should be recorded on the Register but does not need to be published online on GCT's public website.</p>
Conflict of interest	<p>Conflicts may be:</p> <ul style="list-style-type: none"> • Actual: There is a real conflict between an employee's public duties and private interests. • Potential: An employee has private interests that could conflict with their public duties. This refers to circumstances where it is foreseeable that a conflict may arise in future and steps should be taken now to mitigate that future risk. • Perceived: The public or a third party could reasonably form the view that an employee's private interests could improperly influence their decisions or actions, now or in the future.
Gifts	<p>Gifts are free or discounted items or services and any item or service that would generally be seen by the public as a gift. These include items of high value (e.g., artwork, jewellery, or expensive pens), low value (e.g., bunch of flowers), consumables (e.g., chocolates) and services (e.g., painting and repairs). Fundraising by the organisation that is consistent with relevant legislation and any relevant government policy is not prohibited under the Minimum Accountabilities.</p> <p>For the purposes of this policy, it should be noted that the term "Gifts" includes all offers of gifts, benefits and hospitality.</p>
Hospitality	<p>Hospitality is the friendly reception and entertainment of guests. Hospitality may range from light refreshments at a business meeting, to expensive restaurant meals and sponsored travel and accommodation.</p>
Legitimate business benefit	<p>A gift, benefit or hospitality may have a legitimate business benefit if it furthers the conduct of official business or other legitimate goals of GCT.</p>
Minimum Accountabilities	<p>A list of minimum obligations which public entities are required to comply with when managing gifts, benefits and hospitalities.</p>
Modest Hospitality	<p>Basic courtesy, such as light refreshments including non-alcoholic beverages (e.g., tea, coffee) provided during a meeting.</p>

Official business event	An event hosted by an external organisation that is in the public interest for an individual to attend. Such invitations are different to gifts, benefits and hospitality offers and include seminars, conferences and working lunches. Official business events need to have a tangible connection to a staff member's role and be directly related to the organisation's work.
Public official	Public official has the same meaning as Section 4 of the <i>Public Administration Act 2004</i> and includes, public entity employees, statutory office holders and directors of public entities.
Public register	A public register is a record, preferably digital, of a subset of the information contained in a register, for publication as required by the Minimum Accountabilities. Guidance regarding the information that should be published is provided in the Victorian Public Sector Commission Policy Guide.
Register	A register is a record, preferably digital, of all declarable gifts, benefits and hospitality. Guidance regarding the information that should be recorded is provided in the Victorian Public Sector Commission Policy Guide.
Responsible person	The person whom the staff member/Director notifies of any gift offers or suspected bribery attempts they receive. Also, who to seek advice from about this policy and how to comply.
Token offer	A gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the recipient (such as basic courtesy/modest hospitality). The Minimum Accountabilities state that token offers cannot be worth more than \$50.
Non-token offer	A gift, benefit or hospitality that is, or may be perceived to be by the recipient, the person making the offer or by the wider community, of more than inconsequential value. All offers worth more than \$50 are considered non-token offers and must be recorded on a gift, benefit and hospitality register.

8. LEGISLATION AND SUPPORTING DOCUMENTS

Legislation:	<i>Cemeteries and Crematoria Act 2003</i> <i>Standing Directions 2018 under the Financial Management Act 1994</i> <i>Freedom of Information Act 1982.</i> <i>Liquor Control Reform Act 1998</i> Minimum Accountabilities for the management of gifts, benefits and hospitality (see Instructions supporting the Standing Directions 2018 under the <i>Financial Management Act 1994</i>) <i>Occupational Health and Safety Act 2004</i> <i>Public Administration Act 2004</i> <i>Public Records Act 1973</i>
Policy:	Code of Conduct for Victorian Public Sector Employees Code of Conduct for Directors of Victorian Public Entities Code of Conduct – Governance Policy Conflict of Interest – Governance Policy Risk Management – Governance Policy Financial Management – Governance Policy Protected Disclosure (Whistleblower) – Governance Policy
Procedure:	Disciplinary Matters – Operational Procedure Risk Management – Operational Procedure Protected Disclosure (Whistleblower) – Operational Procedure
Guidelines:	Victorian Public Sector Commission’s Gifts, Benefits and Hospitality Policy Guide
Frameworks:	
Forms:	GCT Gifts Register GCT Gifts Declaration Form

9. VERSION CONTROL

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Schedule A: Minimum Accountabilities

Public officials offered gifts, benefits and hospitality:

1. Do not, for themselves or others, seek or solicit gifts, benefits and hospitality.
2. Refuse all offers of gifts, benefits and hospitality that:
 - are money, items used in a similar way to money, or items easily converted to money.
 - give rise to an actual, potential or perceived conflict of interest.
 - may adversely affect their standing as a public official or which may bring their public sector employer or the public sector into disrepute; or
 - are non-token offers without a legitimate business benefit.
3. Declare all non-token offers (valued at \$50 or more) of gifts, benefits and hospitality (whether accepted or declined) on their organisation's register and seek written approval from their manager or organisational delegate to accept any non-token offer.
4. Refuse bribes or inducements and report inducements and bribery attempts to the head of the public sector organisation or their delegate (who should report any criminal or corrupt conduct to Victoria Police or the Independent Broad-based Anti-corruption Commission).

Public officials providing gifts, benefits and hospitality:

5. Ensure that any gift, benefit and hospitality is provided 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.
6. Ensure that any costs are proportionate to the benefits obtained for the State and would be considered reasonable in terms of community expectations.
7. Ensure that when hospitality is provided, individuals demonstrate professionalism in their conduct, and uphold their obligation to extend a duty of care to other participants.

Heads of public sector organisations:

8. Establish, implement and review organisational policies and processes for the effective management of gifts, benefits and hospitality that comprehensively address these minimum accountabilities.
9. Establish and maintain a register for gifts, benefits and hospitality offered to public officials that, at a minimum, records sufficient information to effectively monitor, assess and report on these minimum accountabilities.
10. Communicate and make clear within the organisation that a breach of the gifts, benefits and hospitality policies or processes may constitute a breach of binding codes of conduct and may constitute criminal or corrupt conduct and may result in disciplinary action.
11. Establish and communicate a clear policy position to business associates on the offering of gifts, benefits and hospitality to staff, including possible consequences for a business associate acting contrary to the organisation's policy position. This must take into consideration any whole of Victorian Government supplier codes of conduct.
12. Report at least annually to the organisation's audit committee on the administration and quality control of its gifts, benefits and hospitality policy, processes and register. This report must include analysis of the organisation's gifts, benefits and hospitality risks (including repeat offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.
13. Publish the organisation's gifts, benefits and hospitality policy and register on the organisation's public website

(applies only to organisations with an established website). The published register should cover the current and the previous financial year.