

A nighttime photograph of a beach. The foreground shows the sandy shore with several people sitting or lying down. The middle ground features the dark water of the ocean, reflecting the bright lights of a city skyline in the distance. The sky is dark, with a few small lights visible. The overall atmosphere is serene and urban.

Entertainment & Hospitality Expenditure Policy

Relevant Legislation:	Local Government Regulation 2012
Reviewed:	June 2020
To be reviewed:	June 2021
Responsible Officer:	Director Corporate & Community Services

1. Purpose

The purpose of this document is to establish a policy and guidelines for accepting and claiming for hospitality and entertainment benefits by Employees.

2. Provisions

2.1

All Entertainment and Hospitality expenditure must:

- be for official purposes;
- be properly documented with the purpose identified;
- be available for scrutiny by both internal and external audit;
- appear appropriate and responsible and withstand the public defensibility test;
- be in accordance with the adopted budget.

2.2

When accepting hospitality, particular care should be taken to avoid any possible conflict of interest. It is particularly important that such situations should not be perceived or construed as providing an incentive for any commercial transactions.

2.3

In all instances of personal expenditure claimed for reimbursement or payment in excess of expenses covered by \$220 per day Travelling Allowance provided to Employees when attending conferences, training courses or other Council related business, the Chief Executive Officer (CEO) or delegate should be comfortable in disclosing the expense (the public defensibility test). The CEO or delegate should be satisfied that the claim (including appropriate documentary evidence) is reasonable, prior to

the authorisation of any such payment or reimbursement.

Matters that should be considered include the quantum of the claim and the frequency of claims. Due consideration also needs to be given to factors such as accepted community practice or standard.

In a situation where there is some doubt about the validity of claiming particular expenditure (eg where there is doubt that an activity or function relates to the employee's official duties), the CEO or delegate should make a determination in relation to the principles of these guidelines. Decisions should be able to withstand the public defensibility test

2.4

Entertainment and hospitality should be incurred where it is considered essential to facilitate the conduct of public business through persons who are able to do so, either by advice or because of their vocations or business needs and restricted to the authority of the CEO and his direct reports. However, such hospitality should not be suitable for local business meetings, which would ordinarily be conducted at either workplace.

Examples of expenditure considered to be appropriate hospitality include:

- o hosting intrastate, interstate, and overseas dignitaries;
- o hosting representatives of business, industry and recognised community
- o and Council related organisations or groups or the media;
- o hosting representatives of other levels of government;
- o conducting special staff functions such as farewells and annual Christmas functions;
- o special functions to recognise particular events/ achievements.

2.5

Other types of expenditure considered reasonable as official hospitality include:

1. provisions of tea, coffee, morning or afternoon tea for official visitors;
2. provision of light refreshments/lunches for internal

meetings, conferences seminars, workshops;

3. provision of light refreshments/snacks for Council volunteers at the conclusion of their shift;
4. attendance at official functions for which charges are incurred;
5. provision of meals and buffet snacks including refreshments for senior officers, media and visiting dignitaries during official Council and or committee meetings

2.6

All Council Orders for expenditure of this nature must be authorised by the CEO, Directors or Finance Manager prior to incurring such expenditure. Such authorisation must be documented, either electronically or in hard copy, and there must be a record of this maintained. The CEO and Directors able to authorise expenditure on entertainment and hospitality must be sure there is a clear benefit to the residents and ratepayers, and that both the type of event and the costs are reasonable before incurring or approving such expenditure.

2.7

The Mayor, CEO and Directors issued with a credit card in the name of Torres Shire Council may use this card for the payment of complying entertainment and hospitality expenditure subject to the terms and conditions of use of such credit card.

2.8

This policy is always subject to the allocation of funding in the annual budget.