



# Opera House Policy

<b>Title:</b>	Gifts and Benefits Policy		
<b>Policy Number:</b>	SOH125		
<b>Effective Date:</b>	1 September 2015	<b>Next Review</b>	1 September 2017
<b>Authorisation:</b>	Chief Executive Officer		
<b>Authorisation Date:</b>	31 August 2015		
<b>Superseded Policy:</b>	Gifts and Benefits Policy Statement and Gifts and Benefits Guidelines SOH 125		
<b>Accountable Director:</b>	Director, People and Culture		
<b>Responsible Officer:</b>	Director, People and Culture		

## 1. CORE PROPOSITION

- 1.1 The Opera House is committed to maintaining a professional and ethical workplace. This can only be achieved if the community is confident that staff are not influenced by gifts or benefits.
- 1.2 This Policy sets out how offers of gifts and benefits should be managed in order to minimise potential negative consequences for the Opera House. In particular, it outlines that:
- staff must declare gifts and benefits offered to them and seek approval from their manager prior to accepting (with some limited exceptions);
  - staff should not accept any cash or financial benefit that could be considered a bribe; and
  - certain gifts and benefits should never be accepted.

## 2. SCOPE

- 2.1 This Policy applies to all Sydney Opera House staff (including permanent, temporary and casual employees), contractors and persons otherwise engaged to undertake work on behalf of the Opera House.
- 2.2 This Policy does not apply to:
- gifts to mark staff milestones;
  - any gift or benefit received under an approved staff health and well-being, reward or recognition program;
  - House Seats or complimentary tickets offered to all staff in accordance with the *Staff Ticket Use Policy*;
  - gifts or benefits provided by the Opera House to clients, stakeholders and others external to the Opera House as these are covered in the *Opera House Hospitality and Entertainment Expenses Policy*; or
  - discounts or benefits provided as a result of sponsorship arrangements as long as they are set out in the sponsorship contract and are budget relieving for the Opera House. These are managed in accordance with the *Opera House Sponsorship Policy*.

## 3. WHAT ARE GIFTS AND BENEFITS?

A gift or benefit can be any item, service, prize, hospitality or travel, provided by a customer, client, applicant, supplier, potential supplier or external organisation, which has a monetary value to the recipient, a member of their family, relation, friend or associate.

## 4. RECEIVING GIFTS AND BENEFITS

- 4.1 The Opera House recognises that receiving gifts and benefits is an integral part of business, particularly in certain areas of the organisation. It is important that any offers of gifts and benefits are managed in accordance with the standards set out below.
- 4.2 Gifts and benefits that may be accepted are set out in paragraphs 4.6 and 4.7.
- 4.3 Gifts and benefits that must not be accepted are set out in paragraphs 4.9 and 4.14.

### Decision making

- 4.4 You should always consider the purpose and appropriateness of the gift or benefit and ensure that you respond appropriately and in accordance with the principles set out in paragraph 4.14. Key questions that you should consider when deciding whether to accept or refuse a gift or benefit include:

- Would I feel uncomfortable receiving the gift or benefit if it became public knowledge?
- Would I consider it unacceptable if someone in a similar position received the gift or benefit?
- Am I sure the person offering the gift or benefit is not trying to influence me?
- Would a reasonable person think I might be influenced if I accepted the gift or benefit?

4.5 If there is any doubt as to whether a gift or benefit should be accepted or declared, the matter should be discussed with your manager or supervisor.

Gifts and benefits that may be accepted without declaration or approval

4.6 Subject to the principles in paragraph 4.14, you may accept the following gifts and benefits without declaring the gift or benefit or seeking the approval of your manager or supervisor:

- **token gifts or benefits** where the gifts/benefits are offered in business situations or to all participants and attendees at seminars, conferences, trade shows and business events. These items are not given as a personal gift for use outside the business environment and a reasonable person would not perceive token gifts as items designed to influence or win favours. Token gifts could include pens, caps, stationery, coffee mugs, stress balls, mouse pads and memory sticks;
- a gift or benefit for **presenting at a conference, seminar, and/or business event**;
- a **ceremonial gift** from another organisation. Ceremonial gifts are accepted on behalf of the Opera House. These gifts should be displayed in the Opera House where appropriate;
- a gift or benefit given in **gratitude** when hosting business events or overseas delegations/missions, but only where refusal would be unreasonable and unnecessarily offensive; and
- **light refreshments** (e.g. tea, coffee, water, juice) or a **modest meal** during a meeting or as a participant in a working group. This is considered a basic courtesy and under similar circumstances the Opera House would reciprocate by providing similar light refreshments/modest meals to attendees at meetings or working groups hosted by the Opera House.

Gifts and benefits that may be accepted only after declaration and approval

4.7 Subject to the principles in paragraph 4.14, you may accept gifts or benefits **valued up to \$100** but only after declaring the gift or benefit and seeking the approval of your manager or supervisor as set out in section 5 of this Policy.

4.8 The value of a gift or benefit is assessed as the highest of:

- the estimated or actual price paid by the giver;
- the estimated monetary value of the item; or
- the price normally charged for the item.

Cumulative gifts or benefits

4.9 If you are offered more than two gifts or benefits from the same person or organisation within a six month period with a combined value of over \$100, the subsequent gifts or benefits will be treated according to their cumulative value. As such, if the cumulative value of the gifts or benefits exceeds \$100 the subsequent gifts or benefits should be politely refused.

Exception to the value threshold of \$100

4.10 The Opera House recognises the widespread industry practice of exchanging gifts and benefits as part of the normal course of business in the entertainment industry. Given the need to develop effective relationships with industry and community stakeholders (including presenting companies), complimentary tickets to events and opening night or gala invitations are offered to Opera House staff.

4.11 Where you receive complimentary tickets to events and opening night or gala invitations, they may be accepted even if their value exceeds the limit of \$100 set out in paragraph 4.7 of this Policy. However, these gifts or benefits must be declared and their acceptance must be approved by your manager or supervisor as set out in section 5 of this Policy.

Inadvertent acceptance of gifts or benefits valued over \$100

4.12 There may be circumstances where a gift or benefit valued at over \$100 is inadvertently accepted and may not be easily returned. Examples include but are not limited to, a wrapped gift not opened in the presence of the giver, gifts accepted for cultural reasons where returning the gift would be inappropriate, anonymous gifts and gifts received in a public forum where attempts to refuse or return it would cause significant embarrassment or offence.

4.13 These gifts or benefits must be immediately declared in accordance with section 5 of this Policy. Your manager or supervisor must determine whether to retain or dispose of the gift.

#### Gifts and benefits that must not be accepted

4.14 You must not:

- **solicit or seek out** gifts or benefits from clients or stakeholders;
- accept gifts or benefits as an **inducement to act** in a certain way or that could be perceived by a reasonable person to have been offered as an inducement to act in a certain way;
- accept **cash, cheques, money orders or gift vouchers**;
- accept a gift or benefit where it is to be **provided to a family member, relation, friend or associate**;
- accept gifts or benefits where you currently, or may in the future, **exercise discretion in the making of a decision affecting the offeror**; or
- accept gifts or benefits if you are **employed within procurement and/or are negotiating and/or managing contracts or making decisions about contracts** for the delivery of products and services on behalf of the Opera House.

4.15 Where offered, these gifts or benefits should be politely refused.

## **5. DECLARING AND SEEKING APPROVAL TO ACCEPT GIFTS OR BENEFITS**

5.1 All offers of gifts or benefits (except for the gifts or benefits described in paragraph 4.6 of this Policy) must be declared using the *Gifts and Benefits Declaration Form* which is at **Appendix A** of this Policy.

5.2 Once the form has been completed by the staff member who was offered the gift or benefit, the form must be provided to the staff member's manager or supervisor for their decision on whether the gift or benefit can be accepted or must be refused.

5.3 Once complete, the *Gifts and Benefits Declaration Form* must be emailed to your Human Resources consultant for inclusion on the Opera House's Gifts and Benefits Register.

5.4 Details of gifts and benefits received may be reported to the Executive and the Audit and Risk Committee and will be monitored as part of internal audit activities.

## **6. BRIBES**

6.1 You must not accept any cash, or other financial benefit which could be considered a bribe.

6.2 Bribery is an offence under the *Crimes Act 1900* and, as such, any bribery attempts should be reported to the Chief Executive Officer of the Opera House or disclosed in accordance with the Opera House *Public Interest Disclosures Policy*.

## **7. RESPONSIBILITIES**

### All staff

7.1 All staff have a responsibility to comply with this Policy.

### Managers and supervisors

7.2 Managers and supervisors are responsible for ensuring that all staff under their supervision understand and comply with this Policy, and for deciding whether offers of gifts and benefits can be accepted.

### Human Resources consultants

7.3 Human Resources consultants must register all *Gifts and Benefits Declaration Forms* received on TRIM as soon as possible after receiving the completed form.

### Director, People and Culture

7.4 Certain gifts and benefits may be subject to fringe benefits tax. For more information, see the *Fringe Benefits Tax Manual* on InTouch. The Director, People and Culture is responsible for providing the Finance team with access to the Gifts and Benefits Register on a quarterly basis for the purpose of calculating any fringe benefits tax that may be payable in respect of gifts or benefits received by staff.

7.5 The Director, People and Culture is also responsible for dealing with any breaches of this Policy.

General Counsel

- 7.6 The General Counsel is responsible for deciding whether gifts or benefits offered to the Chief Executive Officer can be accepted or must be refused.

**8. CONSEQUENCES OF BREACH**

- 8.1 Any breaches of this Policy will be dealt with in accordance with the relevant employment agreement for staff and engagement contract for contractors. A breach may lead to disciplinary action or other contractual implications and consequences.
- 8.2 Where a breach of this Policy constitutes a breach of law then action may be taken by the Opera House in accordance with that law.

**9. SUPPORTING DOCUMENTS AND RELEVANT LEGISLATION**

*Opera House Code of Ethics and Conduct*

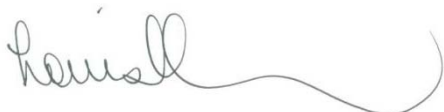
*Opera House Hospitality and Entertainment Expenses Policy*

*Opera House Public Interest Disclosures Policy*

*Opera House Sponsorship Policy*

*Government Sector Employment Act 2013*

**APPROVED**



Chief Executive Officer

Date: 31 August 2015



**GIFTS AND BENEFITS DECLARATION FORM**

**DECLARER'S DETAILS**

<b>Name:</b>			
<b>Position:</b>			
<b>Department:</b>		<b>Phone ext:</b>	

**DETAILS OF GIFT OR BENEFIT** (to be completed by the declarer)

<b>Name of person who offered gift or benefit:</b>	
<b>Position title:</b>	
<b>Company / organisation:</b>	
<b>Date gift or benefit offered:</b>	
<b>Description of gift or benefit:</b>	
<b>Reason for offer:</b>	
<b>Estimated value (\$):</b>	

**Declarer's signature**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**DECISION REGARDING GIFT OR BENEFIT** (to be completed by a manager/supervisor or General Counsel for the Chief Executive Officer)

- Accept and retain** (gift can be retained by staff member or by the Opera House)
- Accept and dispose** (donate or dispose of in accordance with Asset Management Strategy)
- Refuse** (staff member or manager/supervisor to politely decline gift or benefit)

<b>Reasons for the decision regarding the gift or benefit:</b>

**Manager/supervisor's authorisation**

Manager/supervisor: \_\_\_\_\_  
 Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**Please return completed form to your Human Resources consultant**