

Apprenticeships
Are Us



GIFTS AND BENEFITS POLICY



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Apprenticeships Are Us Limited's (ARU) Board, Management and staff must refuse all gifts and benefits and offers wherever practical and be able to demonstrate that they are not influenced in the performance of their duties by offers of gifts and benefits.

POLICY OUTLINE

Apprenticeships Are Us Ltd (ARU) is a Registered Group Training Organisation (GTO) and is required to comply with the *National Standards for Group Training Organisations*. These standards promote transparency and ethical behaviour in relation to gifts and benefits, particularly in the context of maintaining fair practices in apprentice and trainee placements. The policy aligns with these standards to ensure no undue influence in decision-making processes related to apprenticeships or traineeships.

Occasionally in the course of your work for ARU, you, or perhaps your family members, friends, or associates, may be offered gifts or benefits by suppliers, clients, other persons, or organisations. Gifts and benefits may be offered:

- a) out of gratitude and goodwill for a job well done.
- b) They can also be offered to create a favourable impression or to gain preferential treatment.

Regardless of why they are offered, accepting a gift or benefit may create a sense of obligation that could compromise impartial and honest decision making. Acceptance or giving of any gifts and benefits may also impact the public perception of the integrity and independence of ARU and its staff, and in some instances can be considered corrupt conduct.

ARU's staff must refuse all gifts, benefits, and offers wherever practical, and be able to demonstrate that they are not influenced in the performance of their duties by offers of gifts and benefits. This policy outlines what to do if a gift or benefit is offered.

This policy also sets out the requirements for staff offering gifts and benefits on behalf of ARU.

POLICY COVERAGE

As a registered charity with the *Australian Charities and Not-for-profits Commission (ACNC)*, ARU must comply with the ACNC's *Governance Standards*. These standards ensure that charities act with integrity and transparency in their dealings. Acceptance or giving of gifts and benefits must be aligned with ARU's charitable objectives and must not jeopardize the public's trust in ARU's operations.

All persons undertaking work for or engaged by ARU in either a paid or unpaid capacity must comply with this policy.

PRINCIPLES

This policy adheres to the *Corporations Act 2001 (Cth)*, which outlines the responsibilities of directors, officers, and staff to act in good faith and avoid conflicts of interest. Accepting gifts or benefits that could compromise impartiality is inconsistent with the legal obligations of those who manage corporate resources.

In some countries giving gifts or benefits is considered normal practice. However, gifts and benefits are considered a personal benefit if retained by you or your associate (for example, a family member) or another staff member. You must follow these principles:

1. You should never seek or solicit a gift or benefit.
2. You must not give, or accept, gifts or benefits in any situation that may lead to you having an actual, potential or perceived, conflict of interest.

3. You must refuse all gifts and benefits where it is practical to do so.
4. If it is not practical for you to refuse, then you may in limited circumstances accept it – see relevant sections of this policy for guidance.
5. You must keep a record of all gifts or benefits you receive, including obtaining manager and secondary approval if required.
6. You may, in limited circumstances, give a gift on behalf of ARU — see *Appendix A for guidance*.

You may, in limited circumstances, provide hospitality or entertainment expenditure on behalf of ARU – see *Appendix B for guidance*.

Accepting monetary/financial gifts or financial benefits is prohibited in all cases, because it is likely that such a gift or benefit would be perceived as bribery, which is an offence under the *Crimes Act 1900 (NSW)*.

You must follow and comply with ARU’s Anti-Bribery Policy, which encompasses Australian Commonwealth legislation. If in doubt, contact the Managing Director (MD) or your direct Manager.

DEFINITIONS

What is a gift or benefit?

A gift or benefit is any item, service, prize, or travel, provided by a customer, client, applicant, supplier, potential supplier, or external organisation, which has an intrinsic value and/or a value to the recipient, a member of their family, relation, friend, or associate.

Examples of gifts include items, free or discounted travel or accommodation, entertainment, hospitality.

Any items which are freely available to members of the public are not a gift or benefit. An example includes obtaining free tickets to a cultural institution through the institution’s public website.

When giving a gift, this includes payments made by ARU on behalf of an external party if:

- the expenditure will not be recovered from the receiver; and / or
- there is no contract for goods or services in place.

What is a prohibited gift or benefit?

Acceptance of monetary/financial gifts or financial benefits is prohibited in all cases, as they may constitute bribery, which is an offence under the *Criminal Code Act 1995 (Cth)*. ARU's staff must also comply with ARU’s *Anti-Bribery Policy*, which aligns with the anti-bribery and corruption provisions of Australian Commonwealth legislation. This policy forms part of our legal obligations under the *Corporations Act*.

Prohibited gifts or benefits must be immediately refused and include any item:

- a) that was or may have been intended to influence you to act in the interest of the giver, either now or in the future;
- b) that is cash or a cash equivalent (such as cheques, money orders, gift vouchers, pre-paid cards);
- c) that is a discount on liquid assets (such as shares) or a loan; or
- d) where the giver or their company / organisation is, or will be:
 - I. involved in a tender process with ARU;
 - II. the subject of a grant application or program funding recipient; or
 - III. the subject of your (or ARU) discretionary decisions, power, or substantial influence.

What is a reportable gift or benefit?

Reportable gifts or benefits must be refused if practical, and include any item:

- a) that is a prohibited gift or benefit; or
- b) that is valued at greater than A\$50 excluding tax.

The value is calculated on the cumulative total of all gifts or benefits previously received from the same giver, and assessed based on the:

- I. wholesale (tax free) value in the country of origin of the donor of the item and converted to Australian dollars at the exchange rate of the date of receipt; or
- II. the current market value of the item in Australia (excluding GST) – whichever is lower.

What is a token gift, benefit, or hospitality?

Certain low value items are provided as tokens of appreciation or are minor amenities. For an item to be a token gift or benefit (including hospitality) it must:

- a) not be a reportable gift or benefit; and
- b) be of low value, valued at up to A\$50.

Examples of token gifts and benefits include:

- a) perishable items such as flowers, chocolates, other food related items;
- b) low-value product samples left by clients that are no longer required for operational purposes;
- c) seasonal or promotional items such as calendars, pens, and paperweights;
- d) light refreshments while attending a meeting at another company's offices;
- e) items which — while they may have local cultural significance — are of negligible commercial value in Australian terms, such as souvenir items;
- f) low-value prizes won in open competition at work-related social events.

Managers must:

1. ensure that all their staff understand this policy and implement it effectively;
2. review all gifts and benefits declared to them, in accordance with this policy and ARU's Code of Ethics policy and finalise their decision within five (5) working days of the gift or benefit being declared; and
3. notify the MD of any gift or benefit being offered to staff about which they have concerns as to why it is being offered, and ensure a record is completed in this case even if the gift or benefit is refused.

Managers are responsible for ensuring that all gifts and benefits declared are in line with the requirements of *National Standard 3 – Effective Governance and Management* for GTOs. This includes ensuring that no gifts are accepted that could influence decisions related to the placement or supervision of apprentices and trainees.

Staff must:

As an ARU's staff member, you:

1. are responsible for complying with this policy and related procedures;
2. are accountable for any activities involving receiving gifts or benefits and giving gifts on behalf of ARU; and
3. must ensure that you act with integrity and demonstrate that you are not influenced in the performance of your duties. Specifically:

- I. you must not solicit gifts and benefits;
- II. you must refuse a prohibited gift or benefit, and refuse all other gifts and benefits where practical to do so;
- III. you may request to accept a gift or benefit where it provides relevant professional education and/or business networking opportunities; and
- IV. where acceptance of a gift or benefit is approved you are responsible for any taxation obligations, including Fringe Benefits Tax.

The Financial Controller:

1. maintains ARU's Gifts and Benefits Register for all reportable gifts and benefits, including decisions to not accept offers that are significant in value or influential in nature;
2. review ARU's Gifts and Benefits Register on a regular basis and provides guidance and assistance to managers and staff on the application of this policy;
3. conducts the secondary approval of all requests to accept a reportable gift or benefit where supported by the staff member's manager;
4. reviews and approves any gift or benefit declared by the Secretary; and
5. holds and appropriately disposes of gifts and benefits that are not to be retained by staff.

The Managing Director:

The Secretary has an obligation under the Independent Commission Against Corruption (ICAC) Act 1988 to inform the ICAC of any matter which they suspect may concern corrupt conduct. Corrupt conduct includes where a public official is offered and or receives a gift or benefit where the intention of the gift or benefit was to bribe them or influence the way they work. Refer to Part 3 of the Independent Commission against Corruption (ICAC) Act 1988 launch for a full description of corrupt conduct.

What to do if you're offered a gift or benefit?

When you are offered a gift or benefit (including hospitality), the following process applies:

In accordance with *ACNC Governance Standards*, all gifts and benefits received by ARU staff must be declared and recorded in the *Gifts and Benefits Register*. This ensures full transparency and accountability, which is required of registered charities to maintain their good standing with the ACNC.

1. Immediately refuse the offer if it is a prohibited gift or benefit, regardless of practicality.
2. Refuse, where it is practical to do so, all other offers of gifts or benefits.
3. Inform the giver that their information will be registered.
4. Declare within five (5) working days, via the Gifts and Benefits Register.

All offers of prohibited gifts or benefits:

1. All offers of reportable gifts and benefits that are unusual or of significant value (greater than A\$300); and
2. All reportable gifts and benefits that you have accepted, or that you wish to accept.
3. Declare within five (5) working days, via an email to your manager, any token gifts or benefits that you have accepted.
4. Comply with the direction provided to you by the Department about how the gift or benefit is to be dealt with, once your declaration has been reviewed.

To declare via the Gifts and Benefits Register, you must contact the Financial Controller.

When it is not practical to refuse a gift or benefit

Sometimes it may not be practical to refuse a gift or benefit, including where refusal may cause a problem or be offensive to the person offering the gift. Wherever possible, you should immediately advise and discuss the situation with your manager. Otherwise, you may decide to accept the gift or benefit and will then need to declare and discuss it with your manager as soon as possible.

You can generally accept hospitality if it is in accordance with your official duties and is a token gift or benefit under this policy. As a usual business practice, you should record details of all such interactions in your diary.

Considerations when you are thinking of accepting a gift or benefit

Before you consider accepting a gift or benefit, you should think about:

1. the value of the gift, benefit or offer of hospitality;
2. the nature and regularity of the association;
3. the extent to which the association aligns with ARU's objectives and ethical standards; and
4. You should also consider how you would explain the appropriateness, and relevance of the activity to a senior manager, investigation, or regulator's inquiry.

Offers of hospitality from time to time are a normal part of conducting business — even so, you cannot accept hospitality if it falls outside the normal pattern of hospitality that is appropriate to your position and responsibilities, or there is any implication that a favour is expected in return.

Directors and officers of ARU must comply with the *Corporations Act 2001 (Cth)* when considering gifts or benefits that may present conflicts of interest. Under the Act, individuals must act in the best interests of the organisation, and any actual or perceived conflict of interest must be avoided.

Additional considerations for high-risk situations

Roles that involve, procurement, contract management, revenue collection or similar functions, or have a higher level of discretionary power, have high levels of risk attached to them in relations to gifts and benefits.

If you work in a high-risk area, it is recommended that you always decline the gift or benefit, even if it is a token gift or benefit and even when it may cause offence.

If you have a conflict of interest, being an actual, potential, or reasonably perceived conflict between your private interests and the impartial performance of your official duties, you always need to decline the gift or benefit offered, even if it is token gift or benefit.

Review and approval of gift and benefit declarations

When reviewing a gift or benefit declaration, your Manager, Financial Controller, MD will refuse acceptance of a gift or benefit that:

- a) was intended to influence you to act in the interest of the giver, either now or in the future.
- b) involves or creates an actual, potential, or perceived conflict of interest; or
- c) may impair the integrity of ARU's operations and functions.
- d) Approval of acceptance of a gift or benefit must be unanimous, otherwise it is not approved.

Where acceptance is refused, you will be directed to the MD about how the gift or benefit is to be dealt with, including surrender and disposal.

If it is a token gift or benefit and appropriate to accept, you will generally be permitted to keep it – your manager will advise you when they discuss it with you.

If it is a reportable gift or benefit, your Manager, Financial Controller, or the MD will determine whether you can personally keep the gift or are required to surrender it to ARU. An example of this may be gifts of cultural or ceremonial significance given by a group or organisation to ARU (not to an individual staff member). Another example may be gift baskets that will be made available for all staff to share.

Offers of inappropriate and prohibited gifts and benefits will be reviewed to determine whether further action is required, including under the ARU's Anti-Bribery Policy.

Disposal of tangible gifts and benefits

Any tangible gifts or benefits received that are not to be retained by staff must be disposed of in accordance with *ACNC Guidelines*, ensuring that any proceeds from gifts (e.g., through internal raffles or charity donations) are used to support ARU's charitable purposes.

In all other circumstances, tangible gifts or benefits must be disposed of as follows:

- gifts and benefits will be surrendered to Financial Controller to determine the method of disposal in consultation with the MD.
- The method of disposal may include an internal raffle by staff with the proceeds going to a supported charity or social event, or to donate the gift or benefit to a charity.

Non-Compliance with this policy

Failure to declare a gift, benefit or offer of hospitality in accordance with this policy may result in disciplinary action.

Behaviour contrary to this Policy is considered contrary to ARU's Code of Ethics. Such behaviour can bring individual staff into disrepute, undermine productive working relationships in the workplace, hinder customer service delivery and damage public trust in ARU as a registered Charity and/or the broader non-government sector.

Non-compliance with this policy may result in disciplinary action, in accordance with ARU's *Code of Ethics*. Further, such non-compliance could potentially breach the *Corporations Act 2001 (Cth)* and the *ACNC Governance Standards*, resulting in serious legal consequences for the individual and ARU. All staff are required to uphold the highest standards of integrity in line with ARU's legal obligations as a charity and GTO.

Advice

If you have doubts or concerns about how to apply this policy, then you should contact your Manager, Financial Controller, or the MD for further advice.

Compliance with National Standards for GTOs

ARU, as a registered GTO, complies with the *National Standards for Group Training Organisations*. These standards ensure that ARU upholds the integrity of apprenticeship placements, and that gifts or benefits do not influence decisions regarding the management of apprentices and trainees. This policy supports *National Standard 3 – Effective Governance and Management* by establishing clear guidelines for gifts and benefits

Appendix A: Requirements for giving gifts and benefits

You may — in limited circumstances — give a gift on behalf of ARU. It may be deemed appropriate to give guest presenters, delegates, stakeholders, apprentices and/or Host Businesses a token gift or provide hospitality. If doing so:

- may be considered minor, for protocol or stakeholder or host employer relations purposes; and if the presentation of the gift is consistent with custom;
- promotes ARU's interests; and
- complies with ARU's Anti-Bribery Policy.

Staff providing a gift or benefit should ensure:

- It is provided for a business purpose.
- It should assist the conduct of official business or other legitimate organisational goals or promote and support ARU's policy objectives and priorities.
- Any costs are proportionate to the benefits obtained for ARU and would be considered reasonable in terms of community expectations.
- The gift or benefit is purchased through a transparent and equitable process, particularly if they are ongoing and any selected vendor(s) can end up with a competitive industry advantage.

It is not usual practice to use ARU's funds to purchase gifts for ARU staff. It is a requirement for ARU to maintain a register of the gifts it provides.

Gifts you must not give

You must not under any circumstance:

- a) give cash, or cash equivalents, as a gift.
- b) give a gift on behalf of ARU to a government official if the gift could influence, or be seen to influence, that official.
- c) give a gift of any prohibited or illegal items.
- d) provide a gift that would constitute Adult Services.

Obtaining approval to give a gift

You must seek approval from your line manager to give any gift on behalf of ARU.

For staff, gifts valued at A\$50 or more must be approved by your manager.

Appendix B: Approval of official hospitality

Authority to approve expenditure for official hospitality and/or entertainment must be discussed and approved by your manager.

Approval for any official hospitality and/or entertainment expenditure should be obtained prior to the cost being incurred. In exceptional cases, it may be necessary to seek approval as soon as possible after the expenditure has occurred, if prior approval was not possible. Managers and staff are jointly responsible for ensuring this is not a regular occurrence.

Fringe Benefits Tax (FBT) may apply to the staff component of hospitality and/or entertainment expenditure. Staff are to obtain advice from the Financial Controller.

Offering hospitality to external parties (representation)

Any offers of hospitality that ARU makes to an external party are considered 'representation'.

You may only undertake representation or entertainment activities if it will enhance ARU's interests through making key contacts or improving the quality of external relationships. You must not use representation or entertainment in any situation which may lead to an actual, potential or perceived conflict of interest. Your representation or entertainment expenditure must be approved by an appropriate manager.

Any representation and entertainment expenditure you incur must be consistent with your responsibilities:

- a) to manage ARU's resources efficiently, effectively, economically and ethically; and
- b) to maintain proper accounts and records of the receipt and expenditure of charity money.

In addition, any expenditure by staff on official hospitality and/or entertainment must be in accordance with the following principles:

- a) It is provided for an official business purpose. It should assist the conduct of official business or other legitimate organisational goals or promote, and support ARU's objectives and priorities.
- b) The expense must be correctly and accurately documented.
- c) The expense must generate direct benefits for ARU. The hospitality and/or entertainment must result in, or be reasonably expected to contribute to, achieving ARU's objectives.

When hospitality is provided, staff involved must demonstrate professionalism in their conduct and uphold their obligation to extend a duty of care to other participants.

Offering hospitality to internal staff

Staff must comply with the Code of Ethics. This includes using ARU's resources efficiently and effectively and preserving the public's trust in ARU to act in the interest of its beneficiaries.

Following this principle, internal staff attending ARU's events or functions should be limited to those necessary to advance ARU's interests. Generally, for large scale functions, employees should comprise the minor proportion of those attending. For smaller functions (for example a dozen people) the number of employees (including spouses) should be in balance with the number of external parties.

Using your corporate card for representation and entertainment

You must use your corporate card to pay for representation and entertainment expenditure if it is practical to do so. The most senior staff member attending the function must use their corporate card when settling representation and entertainment expenses.

Employees are required to utilize their corporate card for representation and entertainment expenses whenever feasible. Specifically, in scenarios involving functions or events, the senior-most staff member present should utilize their corporate card to settle these expenses.

When you must not undertake representation or entertainment

You must not undertake representation or entertainment in any situation which may lead to a conflict of interest, or a perception of conflict of interest.

If you need clarification with regards to this policy please speak with your Manager, Financial Controller, or the MD.

AUTHORISATION

Michael Wentworth



Managing Director

Apprenticeships Are Us Limited

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